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EDMONTON, ALBERTA

1911

REPORT OF
JAMES McNAYRN HALL,
JUNIOR JUDGE OF THE DISTRICT OF ALGOMA,
AS ROYAL COMMISSIONER ON THE ENQUIRY AS
TO THE HANDLING OF UNEMPLOYMENT
AND DIRECT RELIEF
AT STURGEON FALLS, ONTARIO

REPORT OF

JAMES McHUGH

UNITED STATES OF THE DISTRICT OF COLUMBIA

AS SOLE AGENT FOR THE DISTRICT

TO THE BOARD OF DISTRICT

AND DISTRICT

AT STUNGEON FALLS, MONTANA

To The Honourable The Lieutenant-Governor,

Sir,-

Under and by virtue of a Royal Commission issued to me under "The Public Inquiries Act," being Chapter 20 of the Revised Statutes of Ontario, 1927, dated the Ninth day of January, A. D. 1933, to

- (1) Inquire into the receipts, expenditures, and methods of handling of the Unemployment relief fund, or such portions thereof as may have been received, disbursed or otherwise dealt with, by officials, officers or others, in the Town of Sturgeon Falls and vicinity, and into all matters incidental thereto;
- (2) To report upon the evidence and facts brought out by the investigation.

I opened the investigation in the Town Hall in the Town of Sturgeon Falls on Wednesday, the 11th day of January, 1933, at ten o'clock in the forenoon; Mr. W. H. Williams, K. C., acting as Counsel for the Commission and H. J. Reynolds, Esquire, Barrister of North Bay, representing the Mayor and Council of the Town. Mr. Reynolds however, withdrew after four days sittings of the Commission, and no other Counsel appeared.

To The Honorable The Lieutenant-Governor,

Sir,

Under and by virtue of a Royal Commission

was issued to me under "The Public Inquiry Act,"
being Chapter 50 of the Revised Statutes of Ontario,
1987, dated the Ninth day of January, A. D. 1988, to

(1) Inquire into the receipt, expenditure,
and methods of handling of the money-
and relief fund, or other public money,
as may have been received, disbursed or
otherwise dealt with, by officials, clerks,
or others, in the Town of Niagara
falls and vicinity, and into all matters
incident thereto;

(2) To report upon the evidence and facts
brought out by the investigation.

I agreed the investigation in the town

held in the town of Niagara falls on Wednesday, the
first day of January, 1988, at ten o'clock in the fore-
noon; Mr. W. H. Williams, M. P., acting as counsel
for the Commission and Mr. J. McLaughlin, M. P., acting
for the town of Niagara falls, representing the town and council
of the town. Mr. McLaughlin however, withdrew after
four days sitting of the Commission, and no other
counsel appeared.

The Commission sat for five weeks during which one hundred and eleven witnesses were called and heard.

The Town of Sturgeon Falls is well situated on the Sturgeon River, where it is crossed by the main line of the Canadian Pacific Railway, 22 miles west from North Bay and 65 miles east from Sudbury.

The population in the years 1930, 1931 and 1932, is as follows,-

1930,	4,334 persons,
1931,	4,334 "
1932,	4,898 "

an increase of 565 persons.

The Town is well served with both public and separate schools, as well as a continuation school.

The total assessment for the years 1930, 1931 and 1932, is as follows,-

Made in the year 1929 for 1930,	\$2,173,561
Made in the year 1930 for 1931,	2,172,643
Made in the year 1931 for 1932,	1,973,622

The total of the Tax rolls for the years 1930, 1931 and 1932, is as follows,-

1930 . .	\$102,945.18
1931 . .	91,792.77
1932 . .	89,217.17

In striking the Tax rate for 1931 and 1932, no special levy was made in either year to cover the

outlay for direct relief.

The following amounts were collected for taxes as of 31st. December in each year,-

1930 . .	\$98,926.42
1931 . .	82,077.64
1932 . .	78,604.27

leaving arrears as of 31st. of December in each year, as follows,-

1930 . .	\$29,880.08
1931 . .	42,135.90
1932 . .	55,935.22

On the 31st. of December, 1930, the Town had a cash balance in the bank, of \$15,647.68.

The total debenture debt of the Town for the year 1931 and 1932, is as follows,-

	<u>1931</u>	<u>1932</u>
General,	\$ 49,412.00	\$ 41,670.71
Schools,	7,061.00	5,447.66
Local Improvements,	139,366.00	131,484.16
Municipal Utilities,	113,497.00	106,240.53
Pavements & Sewers,		
(Unemployment Relief)		57,000.00
	<u>\$309,336.00</u>	<u>\$340,843.06</u>

The debentures maturing in the year 1932, amounting to \$25,074.63 for principal, with interest of \$21,911.95, make a total of \$46,986.58.

During the years 1931 and 1932, there was expended by the Public School Board, on account of public and continuation schools, the following amounts,-

	<u>Totals</u>	<u>Public</u>	<u>Continuation</u>
1931 . .	\$19,439.90	\$12,073.92	\$7,565.98
1932 . .	18,037.07	10,679.45	7,357.62

On 31st. December, 1930, there was a cash balance on deposit in the Royal Bank of Canada, of \$6,551.71; and a cash balance in the same bank on 31st. December, 1931, of \$5,643.06; while on the 10th day of February, 1933, the cash balance in the Royal Bank of Canada, stands at \$4,941.05, with no outstanding cheques.

During the years 1931 and 1932 there was expended by the Separate School Board, the following amounts,-

1931 . .	\$27,763.02
1932 . .	31,261.00

The balance on deposit in the Banque Canadienne Nationale at the 31st. December, 1930, was \$12,436.40. This was increased to \$17,340.08 on the 31st. December, 1931; while the balance on deposit at 31st. January, 1933, was \$11,754.61.

According to figures supplied to me by D. B. Chant, the present acting Superintendent of the plant, the Abitibi Power & Paper Company Limited, while operating, had, during the year 1930, an average of 195 employees on the pay roll, with a monthly pay roll of from \$20,000 to \$25,000. This was greatly reduced in April, 1930, and the plant was closed completely on the 15th day of November, 1930, when all operations necessary for the manufacture of paper or pulp ceased.

The Town of Sturgeon Falls purchases its electric energy from the Abitibi Power & Paper Co. Ltd., at the price of \$45. per kilowat year; or \$843.75 per month. In addit-

Year	Balance	Debit	Credit
1931	10,000.00	11,000.00	12,000.00
1932	10,000.00	11,000.00	12,000.00

On March 1st, 1931, there was a cash balance on deposit in the Royal Bank of Canada of \$1,000.00 and a cash balance in the same bank of \$1,000.00. On March 1st, 1932, the cash balance in the Royal Bank of Canada was \$1,000.00, with no outstanding cheques.

During the years 1931 and 1932 there was no pending by the separate account books, the following amounts:

1931	10,000.00
1932	11,000.00

The balance on deposit in the same bank at the end of the year 1931 was \$1,000.00. This was increased to \$1,000.00 at the end of the year 1932. While the balance on deposit at the end of the year 1931 was \$1,000.00, the balance on deposit at the end of the year 1932 was \$1,000.00.

According to figures supplied to me by the Chief, the present and future development of the plant, the plant is a paper company limited, which operates on a basis of 100 employees on the pay roll, with a monthly pay roll of \$10,000.00. This was greatly reduced in April, 1930, and the plant was closed completely on the 15th day of November, 1930, when all operations necessary for the maintenance of paper or pulp ceased.

The form of operation in the plant is as follows: The plant is a paper company limited, which operates on a basis of 100 employees on the pay roll, with a monthly pay roll of \$10,000.00. This was greatly reduced in April, 1930, and the plant was closed completely on the 15th day of November, 1930, when all operations necessary for the maintenance of paper or pulp ceased.

ion to supplying power and light to the Town, power is sold to Cache Bay and Verner. From the sale of this power, the revenue to the Town from this source was \$20,365.84, in 1931; while that of 1932 was \$22,915.80, an increase of \$2,549.96.

The income of the Town from water pumping in 1931, was \$10,667.00; while that of 1932 increased to \$14,895.60; showing an increase in this account of \$4,228.60, making a total increase on Water & Light account in 1932, of \$6,778.46.

The monthly pay roll of permanent town officials employed during the years 1930, 1931 and 1932, excluding those employees paid an hourly wage, was,-

1930 . .	\$1310.00
1931 . .	1308.00
1932 . .	871.00

while the Mayor received an indemnity of \$5.00 for each meeting of Council attended; with the councillors receiving \$3.00 each for each meeting. In 1932 this item totalled the sum of \$626.00.

On the 27th January, 1933, the indebtedness of the Town of Sturgeon Falls to the Banque Canadienne Nationale, stood at \$52,000.00.

By an agreement dated 17th November, 1930, between the Province of Ontario and the Municipal Corporation of the Town of Sturgeon Falls, the Province agreed to pay to the Corporation one-third of the expenditure of the Corporation for excess direct relief, in addition to the one-third to be paid by the Dominion Government, commencing on the 1st. of October, 1930, and terminating on the 31st. March, 1931, as set out in said agreement.

The agreement provides for the payment of the cost of the public works and undertakings therein set out, at a cost not to exceed \$90,000.00, as follows,-

Dominion Government,	25 per cent.
Ontario Government,	25 per cent.
Town of Sturgeon Falls,	50 per cent.

A copy of this agreement is annexed hereto as Schedule 1.

By an agreement dated 13th November, 1931, between the Government of the Province of Ontario and the Municipal Corporation of the Town of Sturgeon Falls, the Government of the Province agreed to pay one-third of the expenditures of the Corporation for direct relief, in addition to one-third to be paid by the Dominion Government.

This agreement further provides for payment of certain public works in the form of street paving, to provide relief work, at a cost not to exceed \$62,150.00, to be paid as follows,-

Dominion Government,	40 per cent.
Ontario Government,	40 per cent.
Town of Sturgeon Falls,	20 per cent.

A copy of this agreement is annexed hereto as Schedule 2.

By an agreement dated the 1st. day of February, 1932, made between the Government of the Province of Ontario and the Municipal Corporation of the Town of Sturgeon Falls, the Government of the Province agreed to pay to the Corporation one-third of the expenditures of the Corporation for direct relief, in addition to one-third to be paid by the Dominion Government.

This agreement further provides for payment of certain public works in the form of sewers, at a cost not exceeding \$20,000.00, to be paid as follows,-

The agreement providing for the payment of the cost of the public works and other improvements herein set out, at a cost not to exceed \$20,000.00, is as follows:-

Proportion Government,	50 per cent.
Ontario Government,	50 per cent.
Town of Niagara Falls,	50 per cent.

A copy of this agreement is annexed hereto as Schedule A.

By an agreement dated 15th November, 1901, be-

tween the Government of the Province of Ontario and the Municipal Corporation of the Town of Niagara Falls, the Government of the Province agreed to pay the whole of the expenditure of the Corporation for street lighting, in addition to one-third to be paid by the Ontario Government.

This agreement further provided for payment of

certain public works in the form of street lighting, to provide relief work, at a cost not to exceed \$20,000.00, to be paid as follows:-

Proportion Government,	50 per cent.
Ontario Government,	50 per cent.
Town of Niagara Falls,	50 per cent.

A copy of this agreement is annexed hereto as Schedule B.

By an agreement dated the 1st day of February,

1902, made between the Government of the Province of Ontario and the Municipal Corporation of the Town of Niagara Falls, the Government of the Province agreed to pay to the Corporation one-third of the expenditure of the Corporation for street lighting, in addition to one-third to be paid by the Ontario Government.

This agreement further provided for payment of

certain public works in the form of street lighting, at a cost not exceeding \$20,000.00, to be paid as follows:-

By Dominion Government,	40 per cent.
Ontario Government,	40 per cent.
Town of Sturgeon Falls,	20 per cent.

A copy of this agreement is annexed as Schedule "3".

On and after 1st. July, 1932, the Province and Dominion assumed eighty-five per cent. of the expenditures for direct relief, the Town paying the remaining fifteen per cent.

In pursuance of these agreements the Province and the Dominion Government paid to the Town of Sturgeon Falls, the following sums exclusive of direct relief,-

November 1930, to 30th April, 1931, -	\$42,806.53
September 30th, 1931, to April, 1932,	<u>65,720.00</u>
	\$108,526.53

In addition, the Province guaranteed the payment of the issue of debentures by the Town covering its share of the cost of construction of pavements and sewers instituted as relief measures, as follows,-

<u>Date of issue</u>	<u>Rate</u>	<u>Amount</u>
March 1, 1932.	6 per cent.	\$12,000.
March 1, 1932.	6 per cent.	\$45,000.

To administer relief a Relief Officer was appointed, whose duty it was to investigate and report, and in proper cases to issue vouchers to persons in need of food or clothing. These vouchers were then delivered to the merchant, who supplied the relief specified and in turn presented each month to the Town Treasurer, a statement of the amount due him for such relief vouchers as he had filled during the month.

By Dominican Government, 40 per cent.
 By Puerto Rican Government, 40 per cent.
 By the United States, 20 per cent.

A copy of this agreement is attached as Exhibit "A".

On and after Jan. 1, 1933, the Province
 and the United States assumed fifty-five per cent. of the expenses
 for the relief of the victims of the earthquake, the United States
 fifteen per cent.

In pursuance of these agreements the Province
 and the Dominican Government paid to the United States
 the following sums as reimbursement of direct relief:

November 1930, to March 1931, \$42,800.00
 September 1931, to April, 1932, \$1,750.00
 \$44,550.00

In addition, the Province requested the pay-
 ment of the issue of bonds by the Government for the
 share of the cost of construction of hospitals and other
 facilities as relief measures, as follows:

Date of issue	Rate	Amount
March 1, 1932	6 per cent.	\$10,000.00
March 1, 1932	6 per cent.	\$25,000.00

To administer relief a Relief Office was
 appointed, whose duty it was to investigate and report, and
 to proper cases to issue vouchers to persons in need of
 food or clothing. These vouchers were then delivered to
 the merchant, who supplied the relief requested and in turn
 presented each voucher to the Town Treasurer, a statement of
 the amount due him for each relief voucher as he had filed
 during the month.

The statements of these merchants, when properly verified and paid by the Town, should have formed the basis of the claim made by the Town to the Government.

To assist the Relief Officer, a Relief Committee consisting of three members of the Council, was appointed, and it was largely due to the lack of any sense of responsibility on their part that abuses to which I shall refer later, were allowed to flourish.

In theory this Committee's duty was to scrutinize all vouchers and claims, and present them to the Committee of the Council for payment. In practice however, it failed to function, as no effort whatever was made either to verify the regularity or correctness of the accounts presented, or the vouchers upon which the accounts were based.

Instead, I find that items were charged that had never been expended; amounts of items properly charged were increased; items that should have been charged under one heading were charged under others; items that should have been paid by the Town for regular general Town expenses were disguised and charged as direct relief.

In addition, in many cases the prices charged for food or clothing were excessive, and the relief in each case furnished was not only excessive but unreasonable.

The method adopted in securing fuel presents many irregularities. To secure wood, the Council purchased a bush lot at a price of \$1,000., which I find was excessive, and which was charged to direct relief, although the deed was taken in the name of the Town. The cutting and hauling of wood from this lot was paid for by relief vouchers, usually disguised as "food vouchers", while no proper records were

The statements of these witnesses, when properly
 examined and put to the test, would have shown the
 basis of the claim made by the Government.

To assist the United States, a select committee
 consisting of three members of the Council, was appointed,
 and it was largely due to the fact of my name of witness-
 ability on their part that I have been so called to testify
 later, were allowed to testify.

In theory this Committee's duty was to receive
 all vouchers and claims, and present them to the Council
 of the Council for payment. In practice, however, it
 failed to function, as no effort whatever was made either to
 verify the regularity or correctness of the vouchers presented,
 or the vouchers upon which the amounts were based.

Instead, I find that items were charged that had
 never been expended; amounts of items properly charged
 were increased; items that should have been charged under
 one heading were charged under others; items that should
 have been paid by the Government for regular Government own expenses
 were classified and charged as private relief.

In addition, in many cases the figures charged for
 food or clothing were excessive, and the relief in such cases
 furnished was not only excessive but unnecessary.

The method adopted in auditing these payments
 was irregular. To secure work, the Council purchased
 a book for a price of \$1.00, which I find was excessive,
 and which was charged to private relief, although the book was
 taken in the name of the Government. The auditing and handling of
 work from this job was paid for by relief vouchers, which
 classified as "food vouchers", which no proper receipt was

kept, either of the quantity cut nor the distribution made of it.

The method of handling was such that the cost per cord, was excessive, and much more than the prevailing price at which wood of a better quality was being sold, at the time.

Under the agreement with the cutters, each was to get a cord for every two cords he cut, and none was to be delivered to any indigents. If this was the original intention of the Council, it is unexplained why the cost of the wood lot was charged to direct relief.

It should be noted that wood was delivered to each member of the Council for 1932, as well as to the Mayor. The excuse for this, was that the Town Council had never intended to charge the price of the wood lot to direct relief; and that more wood had been cut than the Town needed for its own purposes.

Two of the Councillors, John Jacques and Paul Villeneuve, each returned the wood delivered to him and received no benefit therefrom; while Hiram A. Blanchard paid for what was delivered to him. The others used it and justified their conduct by the fact that they thought any gift made to them was being made by the Town. The fair inference is that they did profit to the value of the wood, and must have known the item was charged to direct relief account.

Prior to granting of relief by the Province and Dominion in 1931, local charity in the Town was distributed through a local organization known as the St. Vincent de Paul Society.

In providing for charity, the Town made grants to the Society which, through its officials, administered the

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of it.

The policy of handling was such that the cost
per cord, was excessive, and when more than the prevailing
price at which wood of a better quality was being sold, at
the time.

Under the agreement with the receiver, when was
to get a cord for every two cords he cut, and when was to be
delivered to any indigent. It was the original intent
ion of the Council, it is understood with the cost of the
wood-cut was charged to almost nothing.

If should be noted that wood was delivered to
each member of the Council for 1935, as well as to the Mayor.
The reason for this, was that the town council had never in-
tended to charge the price of the wood lot to almost nothing,
and that more wood had been cut than the town needed for its
own purposes.

Two of the Councilors, John Langdon and Mrs.
Villeneuve, each retained the wood delivered to him and re-
ceived no benefit therefrom; while Mrs. Villeneuve paid
for what was delivered to him. The other two, it was stated,
lied their conduct by the fact that they should not give
made to them was being made by the town. The fact that
is that they did profit to the value of the wood, and that
have known the item was charged to almost nothing.

Prior to granting of relief by the Province and
Quebec in 1931, local charity in the town was distributed
through a local organization known as the St. Vincent de Paul
Society.

In providing for charity, the town made grants
to the Society which, through its officials, administered it.

funds so granted. During the year 1930, the sums granted totalled \$600., but I find no record of the method or manner in which the Society made its distribution..

After the inauguration of direct relief in 1931, this practice of making grants to this Society was continued, and in addition, three other organizations were given grants, viz.,-

The Knights of Columbus, represented by
Dr. P. O. Coulombe,

D. B. Chant, Secretary of the Rotary
Club.

Sewing Circle, represented by Mrs. Exilda
McCaffrey.

The purpose of these grants was not only to assist in the regular work, but to take care of items not provided for or included in direct relief as then defined.

In 1931 grants totalling \$1600. were made to the St. Vincent de Paul Society, and by the minutes of Council of various dates, I find that resolutions were passed authorizing and directing payment of certain specific accounts for water & light by the Society, amounting to \$215.24; but I find no record shewing how the balance of the said sum of \$1600. was spent, nor was any shewn to me.

In their anxiety to increase the amount available for these purposes, a vicious scheme was followed by the Knights of Columbus and Douglas B. Chant, who, though Treasurer of the local branch of the Rotary Club, carried on without the authority or knowledge of that body. Had the Town officials been content with making donations to these organizations there might have been some justification for making the grants; but the scheme adopted was most vicious. In the case of Douglas B. Chant, the Mayor and Treasurer, with

full knowledge of the matter, issued and delivered to Chant a cheque for \$600.00, charging it to direct relief account. Upon receipt of this cheque Chant cashed it, kept a \$100. for distribution in charity and returned the balance, \$500., to the Town Treasurer, who gave Chant a receipt therefor, making it "donation relief". This receipt is dated 21st. December, 1931, the same date upon which the cheque was issued and cashed.

As explained by the then Mayor, the Governments were paying two dollars for every one subscribed by private individuals, -the purpose of this transaction being to make it appear that the Town had received a donation of \$500. for which it could ask and receive from the Governments, \$1000.

In the case of the Knights of Columbus, Dr. Paul O. Coulombe was the medium through which the transaction was carried. On the 20th April, 1932, the Mayor and Treasurer issued to him a cheque for \$630.00, from the proceeds of which he returned to the Treasurer the sum of \$210.00, receiving from the Treasurer a receipt for this amount marked "Payment in full, account of direct relief". This was treated in the same manner as the so-called donation of \$500. by Chant, and the relief fund of the Knights of Columbus was increased by \$420.00 with no outlay on the part of the Town.

In all, only \$750.00 was paid to D. B. Chant, although the Town records shew \$1250.00, but it should be stated that he spent all the monies received by him in a manner approved by the Councils for both 1931 and 1932; while Dr. Coulombe spent only a portion of the monies he received in paying for seed potatoes and seeds for needy persons, according to instructions, and had on hand on the 25th

full knowledge of the matter, issued and delivered to him a check for \$200.00, stating it is direct relief amount. Upon receipt of this check, he issued it, says a \$100. for distribution in charity and returned the balance, \$100., to the Town Treasurer, who gave him a receipt therefor, making it "donation relief". This receipt is dated 1931. December, 1931, the same date upon which the check was issued and cashed.

As explained by the Town Clerk, the Government were paying two dollars for every one submitted by private individuals. The purpose of this transaction being to make it appear that the Town had received a donation of \$200. for which it could ask and receive from the Government, \$400.

In the case of the Village of Fairview, the same G. Goulet was the medium through which the transaction was carried. On the 20th April, 1932, the Mayor and Treasurer issued to him a check for \$250.00, from the proceeds of which he returned to the Treasurer the sum of \$210.00, receiving from the Treasurer a receipt for this amount marked "payment in full, account of direct relief". This was treated in the same manner as the so-called donation of \$200. by Goulet, and the relief fund of the Village of Fairview was increased by \$40.00 with no entry on the part of the Town.

In all, only \$750.00 was paid to G. Goulet, although the Town records show \$1250.00, but it should be stated that he spent all the money received by him in a manner approved by the Council for both 1931 and 1932. Goulet spent only a portion of the money he received in paying for seed potatoes and needs for needy persons, according to instructions, and had on hand on the 31st

January, 1933, in a special trust bank account, \$480.00.

Mrs. Etilda McCaffrey, the Secretary of the Sewing Circle, appeared with a complete record of receipts and disbursements showing a balance on hand of \$509.62, out of a total of \$1400. received by her. These payments appeared to be all regular and proper, and the amount of the donations made to her from time to time correspond with the entries in the Town books. There was no rebate by her on any payment and no apparent over-payment.

Serious irregularities also occurred in the administration of the general current expenses of the Town, in which accounts properly chargeable and payable by the Town independently of relief, were deliberately and fraudulently charged to relief account. I refer to payment of the purchase price and cost of hauling of gravel for Town roads; to painting of Town Hall, and to relief sewers. The purchase price of the gravel was paid for by relief vouchers.

In the matter of wood and gravel hauling, the teamsters and truck-drivers were regularly hired, and records kept of the respective amounts due them. It was in the method of payment that the irregularities crept in, and in this the Mayor asked and received the assistance of a prominent merchant in the person of Theodore Legault, who frankly admitted he was willing that his name should be used as "the Town had to have the money and there did not appear to be any other way to get it". A cheque for each of the pay rolls of these teamsters made up on the-

18th July, 1932,	at	\$163.34
25th July, 1932,	at	170.00
30th July, 1932,	at	129.20

was issued (by the Mayor and Treasurer) payable in each case to Theodore Legault, endorsed by him and returned to the Treasurer or his assistant, who in turn received the cash from the bank, paid the teamsters and charged the total to relief account under the heading "Food", Legault's store being one in which food was sold regularly. This item appears as a food charge in the claim presented for the month of July, 1932.

In the case of the painting of the Town Hall in 1932, the men who did the painting were paid by relief vouchers to the value of \$494.27, which in due course were filled by various merchants and redeemed in the next monthly account presented by them to the Town. This item is included as part of the \$710.40 in the claim for December 1931, and January 1932.

In the payment of the work for relief sewers, I find that the men were actually given relief orders to correspond with the amount due them according to the pay rolls; to the 6th February, 1932. These vouchers, in due course, were presented by the merchants by whom filled. In addition, I find the amount of these pay rolls, totalling \$1062.28, included in the claim for February, 1932, presented to the Government under the item, "Food".

In 1931, the sum of \$434.00 was spent in the purchase of seed potatoes, but there is no record of what was done with these, nor was any explanation presented to me as to their distribution.

In 1932 some 413 and two-thirds bags were purchased as seed, but there is no record of the distribution of these except of 15 bags which were planted in the wood lot purchased by the Town and charged to direct relief.

The crop produced by this 15 bags of seed planted in the wood lot, amounting to 115 bags, was stored in the Town Hall in an unsuitable place. Of these, 90 bags were sold to Theodore Legault at 45 cents a bag, the balance rotted and some were destroyed. At this date potatoes were being supplied on relief orders at prices ranging from 50 to 75 cents a bag.

The excuse offered for not having a proper distribution made of the potatoes, was that the Town had no means at its disposal of doing so. Notwithstanding this, the Town delivered, with the Town team, the 90 bags of potatoes sold to Theodore Legault.

In the distribution of the clothing and food many irregularities in the method of issuing relief orders were indulged in, which made it easy for both the recipient and the merchant who filled them, to obtain a distinct advantage and gain. Among them I mention the following,-

1. Many orders were signed by the Relief Officer in blank.
2. The amount of the orders was not limited, nor was the price set or fixed in any way, with the result that supplies were excessive in both quantity and quality.
3. A proper investigation was not made before issue of orders, and as a result orders issued to those not entitled.
4. Great laxity and carelessness in requiring all to register.
5. In 1932 regular order-books of the Town were signed by the Relief Officer in blank, with the result that these were wrongly charged to Relief account.

In general the prices were high for the class of article furnished, and in many cases of finer quality than the nature of each case warranted; but when one keeps in mind the fact that the Town officers and officials for

1931 and 1932, openly and frankly admitted that they were all anxious "to save the Town from any relief expenditures, and get as much as possible for the people", it is not surprising that the people followed the example set by them.

It is not surprising, therefore, to find that people with substantial assets willingly accepted relief; and some even withdrew their bank balances to place themselves in a position to truthfully say, they had no bank balance.

The encouragement to the public given by the Relief Committee, was extended to such an extent that the school children were invited to attend at the Town Hall where they would be given vouchers entitling them to clothes to wear to school. Both children and parents accepted the invitation, and parents who did not, offered this invitation as an excuse for allowing their children to retain the clothes given them in this way.

It is difficult to ascertain how many, not entitled, did receive relief; but the estimate has been placed as high as sixty to seventy per cent. of the total in receipt of it; and the excess in actual relief given at approximately the same amount.

A partial list prepared by the Relief Officer is appended in Schedule 4, of those not entitled, who did receive relief; while Schedule 5 shows a partial list of those having substantial bank balances, or assets, who did fraudulently receive and accept relief. From the records as kept, it is not possible to prepare a complete list of either of these.

In preparing the monthly statements or claims presented to the Province, in no case was the agreement ad-

hered to, either in spirit or letter, but each one was prepared by the Relief Committee, Relief Officer, Mayor and Treasurer, with the deliberate intention of asking for enough to relieve the Town from any payment whatever. The claims were made with an utter disregard as to whether the statement in each case represented an actual expenditure or not. In each of these, though not all, I find substitutions, additions, claims for improper items disguised as claims for food; fuel charged as food, and in some cases the same items charged under two classifications.

The system seems to have been to include in each monthly claim, every possible item that could be charged up to the date the claim bears, but the method employed each month was so varied that no well defined plan was followed.

In most cases it was a case of arranging the items to make the total, and reference to the monthly claims shews a decided upward progression in the amount of the claim, as will be seen by a reference to them.

In the claim for January and February 1931, totalling \$1625.57, I find the following items,-

Food,	\$ 799.11	
Fuel,	537.75	
Clothing,	199.71	
Rent,	<u>375.00</u>	
	\$1911.57	
Deduct relief for January and February 1930. .	<u>286.00</u>	\$1625.57

The claim as originally presented was not correct, in as much as many of the items were not proper charges. This claim was rejected and returned, but in being presented again for payment, after revision, the total remained the same; but the various items upon which

it was calculated were so altered, as to appear proper charges. There is no record by which a check can be made, to ascertain that the amount finally accepted as a basis for payment by the Province, was correct, or the items proper charges; and the only explanation the then Treasurer, who prepared the claim, gives, is that at the time he had a reason for inserting the figures.

This was allowed at \$1625.57, and on 8th April, 1931, the Town received on account of this claim, \$1083.71.

The Town records shew that the only relief given during this period, consisted of the grants made to the St. Vincent de Paul Society, totalling \$700.00.

The proper claim for presentation to the Government for payment, should have been for this amount, \$700.00, properly itemized as to food, fuel, clothing and shelter.

From this should be deducted the item, "Food and Fuel", of \$286.00, reported as the amount paid for direct relief in January and February 1930; and the sum of \$181.36, Water & Light rates, authorized to be paid by resolution of Council on 9th and 13th February, 1931.

The amount to be paid to the Town should therefore have been \$155.09, made up as follows,-

Total Relief, grants to St. Vincent de Paul Society,			\$700.00	
Deduct Water & Light rates, as above,	\$181.36			
Relief, January and February, 1930,	<u>286.00</u>	<u>467.36</u>		\$232.64
Town's share, one-third,		\$ 77.55		
Province's share, two-thirds,		<u>155.09</u>		\$232.64
Province paid,	\$1083.71			
Province should have paid,	<u>155.09</u>			
Overpayment,				<u>\$ 928.62</u>

In the claim for March 1931, originally listed at \$5960.25, but finally allowed at \$5297.75, upon which the Government advanced \$3531.83 on May 11th, 1931, there appears the following items,-

Food,	\$975.00	
Fuel,	227.00	
Clothing,	598.75	
Rents,	<u>3672.00</u>	
	\$5472.75	
Deduct relief,		
March, 1930,	<u>175.00</u>	\$5297.75

In a perusal of the minutes of the Council, and the Cash Book, I find no record whatever, that these amounts were actually authorized or expended. Upon the evidence, however, I find that during the month relief was administered by the St. Vincent de Paul Society, to whom the Council made the following grants,-

March 3rd, 1931, . . .	\$500.00	
March 23rd, 1931, . . .	<u>400.00</u>	\$900.00

On this claim the Town received the sum of \$3531.83. From the claim, before presentation, should have been deducted the following items,-

Water & Light,	\$ 41.87	
Water & Light,	<u>10.84</u>	\$ 52.71

authorized for payment by Council, by resolutions passed 3rd and 5th March, 1931.

In preparing the claim for rent, the landlords were invited to submit their statement of account. This they did, including arrears, in some cases for a year or more. These claims were scrutinized by the then Mayor, E. Mageau, with the 1st. of November, 1930, as the date from which the rent was to be paid. In each case he allowed the landlord the

In the case of March 1931, originally listed at \$2500.00, but finally allowed at \$2507.75, upon which the Government advanced \$2507.75 on May 11th, 1931, there appears the following items:-

Food,	2475.00
Fuel,	247.00
Clothing,	225.75
House,	<u>257.75</u>
	2975.50
Balance paid,	175.00
March, 1930,	<u>2800.50</u>

In a perusal of the minutes of the Council, and the Cash Book, I find no record whatever, that these amounts were actually authorized or expended. Upon the evidence, however, I find that during the month of May 1931, administered by the St. Vincent de Paul Society, to whom the Council made the following grants:-

March 2nd, 1931,	2500.00
March 23rd, 1931,	<u>407.00</u>
	2907.00

On this claim the Town received the sum of \$2507.75. From the claim, before presentation, should have been deducted the following items:-

Water & Light,	241.87
Water & Light,	<u>10.04</u>
	251.91

authorized for payment by Council, by resolution passed 2nd and 23rd March, 1931.

In preparing the claim for 1931, the Council were invited to submit their statement of account. This they did, including arrears, in some cases for 1 year or more. These claims were scrutinized by the Town Engineer, and with the list of November, 1930, as the last year when the Town was to be paid. In each case he allowed the amount the

amount he thought fair, and in some cases the full five months. In many cases the landlords were not entitled and the tenants were not on relief, or entitled to either relief or rent.

Of the amount claimed, \$3672.00, the actual payment by the Town to the landlords was \$2448.00.

The amount to be paid to the Town for this month should have been \$2080.20, as follows,-

Total grants to St. Vincent de Paul Society,	\$ 900.00	
Deduct Water & Light rates,	<u>52.71</u>	
	\$ 847.29	
Rent actually paid,	<u>2448.00</u>	
	\$3295.29	
Deduct relief March, 1930,	<u>175.00</u>	\$3120.29
Town's share, one-third,	\$1040.09	
Province's share, two-thirds,	<u>2080.20</u>	\$3120.29
Province paid,	\$3531.83	
Province should have paid,	<u>2080.20</u>	
Overpayment,		<u>\$1451.63</u>

In the claim for April 1931, dated May 13th, 1931, totalling \$3762.00, upon which \$2508.00 was advanced by the Province, I find the following items,-

Clothing, and Boots,	\$ 350.00	
Fuel,	200.00	
Food,	1950.00	
House Rentals,	<u>1414.00</u>	
	\$3914.00	
Deduct relief for April, 1930,	<u>152.00</u>	\$3762.00

The accounts, exclusive of rentals, as passed by the Council on 30th April, 1931, totalled \$1582.85, while the claim presented totals \$2500.00, an increase of \$917.15, part of which is covered by an item of \$434.00 for potatoes. This latter item, \$434.00, is also included in the account

of Theodore Legault, for \$741.79, leaving \$483.15 not accounted for.

In the item \$1414.00, for rent, I find included, arrears, from two to six months, and a number of claims where neither landlord nor tenant was on relief nor entitled to rent.

The claim for this month should have been presented in the following form,-

Accounts passed,	\$1582.85	
Potatoes paid for but not included,	<u>434.00</u>	
	\$2016.85	
Deduct salary of J.B. Nadon, administration not chargeable,	<u>50.00</u>	
	\$1966.85	
Shelter, two-thirds of rents actually paid, of \$1414.00,	<u>942.67</u>	
	\$2909.52	
Deduct relief, April, 1930,	<u>152.00</u>	\$2757.52
Town's share, one-third,	\$ 919.14	
Province's share, two-thirds,	<u>1838.28</u>	\$2757.52
	\$2508.00	
Province paid,	<u>1838.28</u>	
Province should have paid,		
Overpayment,		<u>\$ 669.72</u>

In the claim for May, 1931, dated 12th June, 1931, totalling \$6823.71, upon which was advanced by the Province, \$4549.14, I find the following items,-

	<u>May 1930</u>	<u>May 1931</u>	
Clothing, boots, etc.	\$57.00	\$ 903.00	
Fuel,	10.00	140.00	
Food,	25.00	4839.71	
House rentals,		<u>1033.00</u>	
	\$92.00	\$6915.71	
Deduct relief, May, 1930,		<u>92.00</u>	\$6823.71

of Theodore Jackson, for 1941-42, amounting to \$25.15 and accounted for.

In the item \$115.00, for rent, 1 time included, extra, from two to six months, and a number of others where neither landlord nor tenant was on relief nor entitled to rent.

The claim for this month should have been entered in the following form:-

Accounts passed.	2100.00
Notations paid for but not included.	400.00
	<u>2500.00</u>
Bednet salary of J.B. Brown.	50.00
Administration not chargeable.	<u>50.00</u>
	2550.00
Shelter, two-thirds of rent actually paid, of \$144.00.	96.00
	<u>2646.00</u>
Bednet relief, April, 1941.	125.00
	<u>2771.00</u>
Town's share, one-third.	6 2/3
Province's share, two-thirds.	<u>125.00</u>
	2896.00
Province paid.	2800.00
Province should have paid.	<u>188.00</u>
Overpayment.	<u>602.00</u>

In the claim for May, 1941, dated 19th June, 1941, totaling \$5882.71, upon which was advanced by the Province, \$5543.14, I find the following items:-

May 1941	May 1941	
257.00	257.00	Clothing, books, etc.
10.00	10.00	Tray.
25.00	25.00	Food.
<u>102.00</u>		House rent.
892.00	892.00	
602.00	602.00	Bednet relief, May, 1941.
<u>25.00</u>		

All relief accounts, exclusive of rentals, as passed by the Council on the 31st. May, 1931, totalled \$3839.71.

The item, \$903.00, charged for clothing and boots, was not spent by the Town but was inserted to cover a claim of \$903.00 made by Mrs. R. McCaffrey, as Secretary-Treasurer of what is called in the account, "The Sturgeon Falls Sewing Circle", for clothes, boots, etc., purchased by that organization. This statement is dated 30th May, 1931, and does not shew to whom or when the distribution was made, but it contains an item of \$42.00 for work, for twelve weeks, without any further explanation.

No record shows how the \$140.00 for fuel is made up, while there is nothing in the records to account for the increase in the food item from \$3839.71 to \$4839.71.

This claim should have been presented as follows,-

Relief accounts passed,		\$3839.71	
House rentals actually paid,		<u>688.67</u>	
			\$4528.38
Deduct relief, May, 1930,	\$92.00		
Salary, J.B.Nadon,			
Relief Administration,	<u>50.00</u>	<u>\$ 142.00</u>	\$4386.38
Town's share, one-third,		\$1462.13	
Province's share, two-thirds,		<u>2924.25</u>	\$4386.38
Province paid,		\$4549.14	
Province should have paid,		<u>2924.25</u>	
Overpayment,			<u><u>\$1624.89</u></u>

For the months of June, July and August, 1931, no claim was presented by the Town of Sturgeon Falls for relief.

In the claim for September, 1931, the amount

In the claim for September, 1931, the amount

reflected

an claim was presented by the town of Georgetown for the months of June, July and August, 1931.

Overpayment.

Province paid.
Province should have paid.

\$200.00
\$200.00

Province's share, two-thirds.
Town's share, one-third.

\$200.00
\$200.00

Relief Administration, J.H. Nelson, 1930.
Relief, 1930.
Relief, 1930.

\$100.00
\$100.00
\$100.00

House rentals actually paid.
Relief Administration, 1930.

\$200.00
\$200.00

Follows:-

This claim should have been presented as

increase in the food item from \$200.00 to \$250.00.

up, while there is nothing in the records to account for the

It record shows how the \$150.00 for fuel is made

any further explanation.

contains an item of \$45.00 for work, for twelve weeks, which is not shown so when the distribution was made, but it

isolation. This statement is dated 30th May, 1931, and does

circles", for clothes, boots, etc., purchased by that organ-

of what is called in the account, "The Georgetown Relief Admin-

of \$200.00 made by Mrs. H. McCallister, an Secretary-Treasurer

was not spent by the Town but was inserted to cover a claim

The item, \$200.00, charged for clothing and boots.

\$200.00.

passed by the Council on the 11th May, 1931, and is

, all relief accounts, exclusive of 1931, as

was finally settled at \$2109.59, of which the Government advanced \$1406.40.

This claim was originally presented as \$3352.22, in which were included many items not chargeable to relief.

All accounts for September, 1931, were passed on 6th October, 1931, at \$535.59, in which is included accounts for the month of August, 1931, amounting to \$164.44.

The claim as paid contains the following items,-

Clothing,	\$200.00	
Food,	835.59	
Fuel,	24.00	
House Rentals,	<u>1050.00</u>	\$2109.59

The amount asked for rent in September claim was originally \$2322. but the amount actually paid was \$1050.00, although this was not disclosed until the claim had been rejected by the Secretary of the Unemployment Relief Fund.

From the above it is plainly evident the accounts were increased without any authority or justification, and an overpayment of \$458.97 was made in this month's claim as appears from the following statement,-

Accounts passed by Finance Committee and Council on 6th October, 1931, being September, 1931, relief accounts,	\$ 371.15	
Rentals actually paid,	<u>1050.00</u>	\$1421.15
Town's share, one-third,	\$473.72	
Province's share, two-thirds,	<u>947.43</u>	\$1421.15
Province paid,	\$1406.39	
Province should have paid,	<u>947.43</u>	
Overpayment,		<u>\$ 458.96</u>

The claims for relief for October and November, 1931, dated 18th December, 1931, were presented as one claim,

was finally settled at \$100.00, at which the Government advanced \$100.00.

This claim was originally presented as \$100.00, in which were included many items not chargeable to relief.

All accounts for September, 1931, were paid on 8th October, 1931, at \$250.00, in which is included an over for the month of August, 1931, amounting to \$100.00.

The claim as paid contains the following items:-

Washing	\$200.00
Food	250.00
Fuel	25.00
House Rentals	100.00
	<u>\$675.00</u>

The amount asked for rent in September claim was originally \$250.00, but the amount actually paid was \$100.00, although this was not done until the claim had been rejected by the Secretary of the Unemployment Relief Fund.

From the above it is plainly evident the accounts were increased without any authority or justification, and an overpayment of \$675.00 was made in this month's claim as appears from the following statement:-

Accounts passed by Finance Committee and Council on 8th October, 1931, being September, 1931, relief accounts.	\$ 271.18
House actually paid.	<u>100.00</u>
	\$171.18
Team's share, one-third.	\$27.78
Province's share, two-thirds.	<u>207.40</u>
	\$235.18
Province paid.	\$140.00
Province should have paid.	<u>95.18</u>
Overpayment.	\$ 240.00

The claims for relief for October and November, 1931, dated 18th December, 1931, were presented as one claim.

totalling \$2710.96, upon which on 27th January, 1932, the Town received an advance of \$1807.31.

In this claim appear the following items,-

Food,	\$ 845.46	
Clothes,	1000.00	
Fuel,	21.50	
Rent,	<u>844.00</u>	\$2710.96

The total accounts passed by the Council on November, 3rd, 1931, cover payments for October in the sum of \$550.88, but there is no resolution in November or December passing relief accounts for November, 1931, although a list of such accounts appears in the minutes of the Finance Committee of the Town, which is unsigned and undated. The total of this list is \$220.18.

As to the item \$845.46, the cheques enumerated in the statement do not total this amount; nor is any explanation made for this difference.

The item "Clothes, \$1000.", is not clothes as represented, but was put in to cover a donation of \$600. to D. B. Chant, designated as a Rotary Club donation; and \$400. to the Sewing Circle. Of this \$600. to D. B. Chant, \$500. was immediately returned by him as a donation to direct relief, and is dealt with at Page 10 of this report.

It should be noted here this rebate of \$500. was not deducted from the claim before presentation and has not been deducted from any subsequent claim presented.

It seems strange that the rent claim for these two months should be less than same claims for September, but no explanation was given or offered for the decrease during this period. The records as entered in the Rent Book, would suggest that the claim for September shelter was increased to

the following: \$100.00, which was on 11/11/1911, and
then received an advance of \$100.00.

In this case, the following is shown:

Food	\$ 50.00
Gasoline	100.00
Fuel	21.80
Land	800.00
	<hr/>
	\$1010.80

The total accounts passed by the Council on
November 19th, 1911, cover payments for October in the sum
of \$880.80, but there is no resolution in November or De-
cember passing relief accounts for November, 1911, although
a list of such accounts appears in the minutes of the Finance
Committee of the Town, which is unsigned and undated. The
total of this list is \$880.10.

As to the item \$100.00, the figures mentioned
in the statement do not total this amount; nor is any expla-
nation made for this difference.

The item "Gifts, \$100.00", is not shown as
represented, but was put in to cover a donation of \$50.00 to
D. E. Grant, designated as a Rotary Club donation; and \$50.00
to the Sewing Circle. Of this \$50.00 to D. E. Grant, \$50.00
was immediately returned to him as a donation to direct re-
lief, and is dealt with as such in the report.

It should be noted that this report of \$500.00 was
not deducted from the relief before presentation and has not
been deducted from any subsequent relief presented.

It seems strange that the relief list for these
two months should be less than relief for September, but
no explanation was given or offered for the decrease during
this period. The records as entered in the Grant Book would
suggest that the relief for September should be increased to

provide for the payment of rents for the months of June, July and August, as no claims for relief were presented for these three months.

An example of this is found on page 19 in the Rent Book, where the rent for June is listed at \$6.67 net, while in September same rent for same landlord and tenant is \$12.45 net. (net means the portion payable by the Government).

On page 67 of the Rent Book, the item "Rent, for June 1931", due by Alph. Coursol, tenant to E. Mageau, landlord, appears at \$4.00 net, while for the month of September the rent charged for the same tenant, to this same landlord, appears as \$20.00.

This claim, October and November, should have been presented in the following form,-

Accounts passed by the Finance Committee and Council.		
October,	\$ 550.88	
November,	<u>220.18</u>	
	\$ 771.06	
Rentals actually paid,	<u>844.00</u>	\$1615.06
Town's share, one-third,	\$ 538.35	
Province's share, two-thirds,	<u>1076.71</u>	\$1615.06
Province paid,	\$1807.31	
Province should have paid,	<u>1076.71</u>	
Overpayment,		<u>\$ 730.60</u>

In the claim for December, 1931, and January, 1932, totalling \$5232.14, dated 9th February, 1932, upon which the Town received \$3488.09 on 29th February, 1932, there appear the following items,

Food,	\$ 966.60	
Food,	993.89	
Food,	710.40	
Fuel,	56.25	
House Rentals,	<u>2505.00</u>	\$5232.14

provide for the payment of rents for the months of June, July, and August, as no claims for relief were presented for these three months.

An example of this is found on page 19 in the Rent Book, where the rent for June is listed at \$5.57 net, while in September same rent for same landlord and tenant is \$12.45 net. (net means the portion payable by the Government).

On page 67 of the Rent Book, the item "rent, for June 1931", due by Alpha, Counsel, tenant to E. Hansen, land-lord, appears at \$4.00 net, while for the month of September the rent charged for the same tenant, to this same landlord, appears at \$20.00.

This also, October and November, should have been presented in the following table:-

		Accounts passed by the Finance Committee and Council, October, November.
	\$ 150.00	
	<u>250.00</u>	
	\$ 771.00	
Rentals actually paid.	<u>844.00</u>	
	\$ 150.00	
	<u>1070.00</u>	
Town's share, one-third, Province's share, two-thirds.		
	\$ 500.00	
	<u>1570.00</u>	
Province paid, Province should have paid.		
	<u>1070.00</u>	
Overpayment.		
	<u>\$ 730.00</u>	

In the table for December, 1931, and January, 1932, totaling \$2235.12, dated 20th February, 1932, when which the Town received \$2485.00 on 28th February, 1932, there appear the following items.

Food.	\$ 225.00
Food.	200.00
Food.	750.00
Fuel.	50.00
House Rentals.	<u>800.00</u>
	\$2225.00

The total relief accounts for December, 1931, passed by the Council on 15th January, 1932, are listed as follows:

Food,	\$ 892.98	
Water & Light,	67.02	
Drugs,	<u>6.60</u>	\$966.60

The total relief accounts for January 1932, and passed on 2nd February 1932, are listed as follows,-

Food,	\$ 757.87	
Fuel,	83.00	
Water & Light,	<u>209.27</u>	\$1050.14

In the claim the item, "Food, \$710.40", is included, wages paid for work on Town Hall, roads and bridges, and sewers, as appears by the pay rolls from December 19th, 1931, to January 30th, 1932, and charged in the claim as food, designated "Orders on Stores". These wages were paid by relief vouchers, and some of them are included in the items, "Food, \$966.60, and \$993.89", -the balance of these orders, (\$710.40) is included in the claim presented in February under the item "Food".

This is a clear case of duplication of this item, \$710.40.

With reference to the item, "House Rentals, \$2505.00", this amount was distributed by cheques payable to the Tax-collector and respective landlords, in each case, and applied towards payment of taxes due by landlords.

The net result of this transaction was an over-payment to the Town of \$652.19, and this claim should have been presented as follows,-

The total relief amounts for December, 1931.

passed by the Council on 12th January, 1932, and listed as follows:

Food,	\$ 852.00
Water & light,	27.00
Drugs,	<u>2.00</u>
	881.00

The total relief amounts for January 1932.

and passed on 2nd February 1932, are listed as follows:-

Food,	\$ 757.00
Water & light,	22.00
	<u>205.00</u>
	984.00

In the claim the item, "Food, \$710.40", is

included, wages paid for work on town hall, roads and bridges,

and repairs, an amount of the pay rolls from December 1931,

1931, to January 30th, 1932, and charges in the claim as

Food, designated "Ordinary on Rations". These wages were paid

by relief vouchers, and some of them are included in the

item, "Food, \$955.80, and \$955.80", - the balance of these

orders, \$710.40 is included in the claim presented in

February under the item "Food".

This is a clear case of duplication of this

item, \$710.40.

With reference to the item, "House Rentals,

\$2505.00", this amount was distributed by cheques payable to

the tax-collector and respective landlords, in each case,

and applied towards payment of taxes due by landlords.

The net result of this transaction was an over-

payment to the town of \$2505.10, and this should have

been presented as follows:-

Accounts passed for December, 1931, Food,	\$ 892.98	\$ 892.98
Accounts passed for January, 1932, Food,	\$ 757.87	
Fuel,	<u>83.00</u>	\$ 840.87
Rentals actually paid,		<u>2505.00</u>
		\$4238.85
Town's share, one-third,	\$1412.95	
Province's share, two-thirds,	<u>2825.90</u>	\$4238.85
Province paid,	\$3488.09	
Province should have paid,	<u>\$2825.90</u>	
Overpayment,		<u>\$ 652.19</u>

In the claim for February 1932, totalling \$8809.84, upon which the Town received \$5873.23, I find the following items,-

Food,	\$3936.02	
Fuel,	173.75	
Clothing,	2270.57	
Shelter,	<u>2429.50</u>	\$8809.84

The relief accounts passed by the Council for February, 1932, on 1st. March 1932, are listed as follows,-

Food,	\$2756.24	
Fuel,	<u>117.50</u>	\$2873.74

while the cheques issued to landlords and Tax-collector to cover rents for this month totalled \$1618.23.

The item of fuel, \$173.75, consists of \$117.50 which is included in the item for food, while \$56.25 (the balance) is included in the claim presented for December 1931 and January 1932.

In the item "Food, \$3936.02", is included \$1062.28 which represents the amount of pay-rolls dated from 6th February, 1932, to 12th March, 1932, for work done on

Town Hall and relief sewers. These wages were paid by relief vouchers and have been included in food claims as passed by the Council at \$2873.74.

This is a clear case of a duplication of the \$1062.28.

As to the item "Clothing, \$2270.57", there is no record of any such payment during February 1932, but from a draft statement produced to me of this claim, I find a charge for Cheque 14578, for \$1114.50, and another item, "Clothing, Montreal, \$1156.07", making a total of \$2270.57. A perusal of cheque No. 14578 and the Cash Book, shows that this cheque was one payable to D. B. Chant, for \$200.00; while the item \$1156.07 was not actually paid until 7th April, 1932. This covered clothing purchased by Councillor Joseph Sevigny, under authority of a resolution of Council, 13th February, 1932.

The \$1114.50 was arrived at by adding to the Chant cheque for \$200.00, an account rendered by the Sewing Circle, for \$914.50, for payment of which I find no record.

This account, \$914.50, was no doubt the basis upon which the Council made a grant of \$600. on the 18th April, 1932, after the payment had been received from the Government.

The result was an overpayment of \$2878.58, as appears by the following statement,-

Town Hall and social centers. These were paid by raised
 vouchers and have been included in 1933 under no number of
 the Council of 1933-34.

This is a clear case of a duplication of the

1933-34.

In the item "Clothing, 1933-34", there is

no record of any such payment during February 1933, but there

a draft statement prepared to me at this date, I find a

charge for clothes 1933, for \$114.00, and another item,

"Clothing, 1933-34", making a total of \$228.00.

A review of check No. 14578 and the bank book shows that

this check was one payable to H. B. Smith, for \$228.00;

while the item \$114.00 was not actually paid until the latter

1933. This covered clothing purchased by Councilman Joseph

Smith, under authority of a resolution of Council, 1933

February, 1933.

The \$114.00 was arrived at by adding to the

check charge for \$228.00, an amount recorded by the Council

Office, for \$114.00, for payment of which I find no record.

This amount, \$114.00, was no doubt the basis

upon which the Council made a grant of \$228.00, on the 1933

April, 1933, after the payment had been received from the

Government.

The result was an overpayment of \$228.00, as

appears by the following statement:-

Accounts passed by Finance Committee and Council for Food, Fuel & Clothing,	\$2873.74	
Rents actually paid,	<u>1618.23</u>	\$4491.97
Town's share, one-third,	\$1497.32	
Province's share, two-thirds,	<u>2994.65</u>	\$4491.97
Province paid,	\$5873.23	
Province should have paid,	<u>2994.65</u>	
Overpayment,		<u>\$2878.58</u>

In the claim for March, 1932, totalling \$7103.46, upon which the Town received \$4735.64, I find the following items,-

Food,	\$2845.15	
Clothing,	1870.30	
Shelter,	<u>2388.00</u>	\$7103.46

All the relief accounts passed by the Council for the month of March 1932, on the 5th April, 1932, totalled \$2521.71, as appears by the Minutes of Council; while on 7th April, an account for the sum of \$1156.07 (referred to above in the February claim) was passed for payment. These together make a total of \$3677.78. In this item, \$2521.71, is included \$964.90 actually spent for clothing, and \$150.90 for Water & Light, leaving a balance for Food, of \$1405.91.

The correct amount for shelter for the month of March, as shown by the cheques issued on 6th May, 1932, in payment of this rent, is \$1560.58.

On this basis the claim should have been presented as follows,-

Food,	\$1405.91	
Clothing,	\$ 964.90	
Clothing, Mon- treal Invoice,	<u>1156.07</u>	2120.97
Shelter, rents actually paid,	<u>1560.58</u>	\$5087.46
Town's share, one-third,	\$1695.82	
Province's share, two- thirds,	<u>3391.64</u>	\$5087.46
Province paid,	\$4735.64	
Province should have paid,	<u>3391.64</u>	
Overpayment,		<u>\$1344.00</u>

In the April claim, totalling \$7671.06, dated May 11th, 1932, upon which the Town received \$5114.04, I find the following items,-

Food,	\$3579.94	
Fuel,	1083.75	
Clothing,	627.87	
Shelter,	<u>2380.50</u>	\$7671.06

The total of all relief accounts for April, passed on 2nd of May, 1932, as appears by the Minutes of Council, is \$3375.08, in which is included an item for clothing amounting to \$50.58, and an item for fuel of \$83.75. From this it is plainly evident that the item "Food, \$3579.94", exceeds by \$204.86, the total amount of all accounts for food, fuel and clothing. There is, therefore, no ground for including in the claim the two items, "Fuel, \$1083.75, and Clothing, \$627.87."

But I find that in the item, "Fuel, \$1083.75", is a charge of \$1000., the purchase price of the wood lot purchased in pursuance of resolution of the Council of the 3rd of May, 1932, the title to which is vested in the Town. It might be noted here, that the resolution authorizing this purchase does not direct that it be charged to relief.

This charge was made, notwithstanding the fact

that the then mayor, J. P. Marchildon, in his evidence stated that he was "dumbfounded" when he learned that this \$1000. had been charged to relief. On the other hand, the then Treasurer, A. E. Blagdon, stated this charge was made at the direction and under the explicit instruction of the then Mayor. Notwithstanding this statement by the Mayor, the relief account has never been credited with this \$1000.

The amount paid for rent for the months of April and May, 1932, as appears by the cheques to the Tax-collector and landlords, totals \$3126.08, so that it would be fair to take one-half of this amount for each month to arrive at the rent charge for April, 1932, of \$1563.04, and not \$2380.50 as appears in the claim.

This claim should therefore have been presented as follows,-

Food,	\$3240.76	
Fuel,	83.75	
Clothing,	50.57	
Rentals actually paid,	<u>1563.04</u>	\$4938.12
Town's share, one-third,	\$ 1646.04	
Province's share, two-thirds,	<u>3292.08</u>	\$4938.12
Province paid,	\$5114.04	
Province should have paid,	<u>3292.08</u>	
Overpayment,		<u>\$1821.96</u>

In the claim for May 1932, totalling \$7064.43, dated 21st. June, 1932, upon which the Town received \$4709.62, I find the following items,-

Food,	\$3198.08	
Fuel,	437.50	
Clothing,	944.85	
Shelter,	<u>2484.00</u>	\$7064.43

The total relief accounts for May 1932, passed by the Council on 6th June, 1932, were,-

Food,	\$2911.33	
Clothing,	44.15	
Fuel,	7.50	
Water & Light,	<u>286.75</u>	\$3249.73

This item "Food, \$3198.08", is the total of the above two items,-

Food,	\$2911.33	
Water & Light,	<u>286.75</u>	\$3198.08

Water & Light, \$286.75, is an improper charge as appears by cheque No. 555, payable to B. Marchildon, Collector of Water & Light accounts, in settlement of an account rendered by her.

The actual amount paid for fuel as above stated was \$7.50, and from a draft statement prepared by the Treasurer and produced at the hearing, I find that the item \$437.50, for fuel, is made up of this \$7.50 and \$430.00, a portion of a cheque given to Dr. Paul O. Coulombe, for the Knights of Columbus, on the 20th April, 1932.

From this draft statement I also find the item, "Clothing, \$944.85", is made up of the \$44.15 passed as above stated, with the following items,-

Sewing Circle,	\$450.70	
Rotarians,	250.00	
Knights of Columbus,	<u>200.00</u>	\$900.70

No voucher for the payment of the \$450.70 appears in the Town records.

On the 9th day of June, 1932, a cheque for \$250. was issued to D. B. Gant, (for Rotary Club).

The item "\$200.00, Knights of Columbus", is the balance of the cheque of 20th April, 1932, to Dr. P. O. Coulombe, above mentioned.

The amount paid for May rent as stated above
(in preparing April claim) is \$1563.04.

This claim should therefore have been presented as follows,-

Food,	\$2911.33	
Fuel,	7.50	
Clothing,	44.15	
Shelter,	<u>1563.04</u>	\$4526.02

Town's share, one third,	\$1508.67	
Province's share, two-thirds,	<u>3017.35</u>	\$4526.02

Province paid,	\$4709.62
Province should have paid,	<u>3017.35</u>

Overpayment, \$1692.27

In the claim for relief for June, 1932, totalling \$8144.36, dated 11th July, 1932, upon which the Town received \$5429.58, I find the following items,-

Food,	\$4389.89	
Fuel,	318.00	
Shelter,	2430.00	
Clothing,	<u>1006.47</u>	\$8144.36

The relief accounts passed on 5th July, 1932, for the month of June 1932, total \$4696.36, made up as follows,-

Food,	\$4080.20	
Fuel,	69.26	
Clothing,	306.42	
Water & Light,	<u>240.48</u>	\$4696.36

but Water & Light is an improper charge and should be deducted.

The amount actually paid for rent as appears by the Cash Book, is \$1473.66.

This claim should therefore have been presented as follows,-

The amount paid for the rent on the above
(in property April claim) is \$1825.00.

This claim should therefore have been presented
as follows:-

Food, 7.50	2201.25
Fuel, 42.15	7.50
Clothing, 1552.00	42.15
Shelter, 1552.00	<u>1552.00</u>
	2201.25
Town's share, one third, 2017.25	2201.25
Province's share, two-thirds, 2017.25	<u>2017.25</u>
	2201.25
Province paid, 2017.25	2017.25
Province should have paid, 2017.25	<u>2017.25</u>
	2017.25
Overpayment, 2017.25	<u>2017.25</u>

In the claim for relief for June, 1932, totaling
the \$1844.50, dated with July, 1932, upon which the town
received \$2201.25, I find the following items:-

Food, 2201.25	2201.25
Fuel, 215.00	215.00
Shelter, 2201.25	2201.25
Clothing, 1006.47	<u>1006.47</u>
	2201.25

The relief accounts passed on for July, 1932,
for the month of June 1932, totaling \$2201.25, made up as
follows:-

Food, 2201.25	2201.25
Fuel, 215.00	215.00
Clothing, 2201.25	2201.25
Water & light, 2201.25	<u>2201.25</u>
	2201.25

but water & light is an improper charge and should be de-
ducted.

The amount actually paid for rent on the above
by the Cash Book, is \$1825.00.

This claim should therefore have been presented
as follows:-

Food,	\$4080.20	
Fuel,	69.26	
Shelter,	1473.66	
Clothing,	<u>306.42</u>	\$5929.54
Town's share, one-third,	\$1976.51	
Province's share, two-thirds,	<u>3953.03</u>	\$5929.54
Province paid,	\$5429.58	
Province should have paid,	<u>3953.03</u>	
Overpayment,		<u>\$1476.55</u>

In the claim for relief for July 1932, totalling \$11,097.26, dated 11th August, 1932, (the first claim upon which the Government paid 85 per cent.) upon which the Town received \$9432.67, I find the following items,-

Food,	\$7509.11	
Fuel,	281.25	
Clothing,	769.90	
Shelter,	<u>2537.00</u>	\$11,097.26

The total relief accounts as passed for July, on 2nd of August, 1932, according to Minutes of Council, totalling \$7509.11, are listed as follows,-

Food,	\$3651.09	
Fuel,	81.25	
Clothing,	269.90	
Water & Light,	1044.33	
Gravel & Wood haulage,	<u>462.54</u>	\$7509.11

It should also be noted that there is included in the accounts as passed at \$7509.11, an item, \$1044.33, for "Water & Light", which is covered by a cheque payable to Miss B. Marchildon, Collector of Water & Light rates. This item is, of course, not a proper one to charge to direct relief.

The item \$462.54, is the total of the three cheques made payable to Theodore Legault, and endorsed by him to enable the Town Treasurer to secure funds to pay teamsters for hauling gravel, as mentioned at Page 12 of this report.

In preparing this claim the following improper charges have been included,

Water & Light,	\$1044.33	
Gravel hauling,	<u>462.54</u>	\$1506.87

and in addition the following items have been increased,

Fuel, . . . to	\$ 281.25
from	<u>81.25</u>

an increase of, . . . 200.00

Clothing, . . to	\$ 769.90
from	<u>269.90</u>

an increase of, . . . 500.00

In addition, these two items,

Fuel,	\$ 81.25	
Clothing,	<u>269.90</u>	351.15

have been included in the item, "Food, \$7509.11",

making a total overcharge of. . . \$2558.02

The amount actually paid for rent as appears by the rent sheets from which the claim for rent was prepared, was \$2146.28.

This claim should have been presented in the following form,-

Food,	\$5651.09	
Fuel,	81.25	
Shelter,	2146.28	
Clothing,	<u>269.90</u>	\$8148.52

Town's share, one-third,	\$1222.28	
Province's share, two-thirds,	<u>6926.24</u>	\$8148.52

Province paid,	\$9432.67
Province should have paid,	<u>6926.24</u>

Overpayment,	<u>\$2506.43</u>
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In the claim for relief for August, 1932, totalling \$26,931.61, as passed by the Council on 6th September,

In preparing this claim the following charges

charges have been included.

Water & light	5104.35
Gravel hauling	441.85
	<u>5546.20</u>

and in addition the following items have been included.

Fuel	to	521.25
	from	51.25
		<u>470.00</u>
Insurance of		500.00
Graveling	to	507.00
	from	<u>507.00</u>
		500.00

In addition, these two items

Fuel	51.25
Graveling	<u>507.00</u>
	558.25

have been included in the item "Food, 5750.11".

making a total overcharge of . . . 5750.11

The amount actually paid for fuel as appears

by the rent sheets from which the claim for fuel was pre-

pared, was 5216.25.

This claim should have been presented in the

following form:-

Food	5750.11
Fuel	51.25
Shelter	514.25
Graveling	<u>507.00</u>
	6863.61
Town's share, one-third	2287.87
Province's share, two-thirds	<u>4575.74</u>
	6863.61
Province paid	5750.11
Province should have paid	<u>4575.74</u>
	1174.47

Overpayment . . . 1174.47

In the claim for relief for August, 1932, total-

ing 525,931.51, as passed by the Council on 25th September,

1932, I find the following items,-

Food,	\$11,538.45	
Fuel,	5.00	
Clothing,	12,517.16	
Shelter,	2,766.25	
Medical Services,	<u>103.75</u>	\$26,931.61

In the item, "Food, \$11,538.45", is included \$817.62, the amount of five cheques issued to L. Shank, Treasurer's Assistant, to cover cost of hauling wood and gravel; a cheque of \$907.15 to Miss B. Marchildon, to cover Water & Light rates, and in addition, relief vouchers issued to teamsters for wages for hauling wood and gravel, accepted by merchants as cash on payment on accounts.

The item "Clothing, \$12,517.16", is excessive, but relief orders were actually issued totalling this amount, and there is no record from which one can ascertain the extent to which these orders were proper or necessary.

The item for medical attendances, \$103.75, is, of course, not a proper charge.

With reference to the item for rent, \$2766.25, the Town paid to the landlords the sum of \$2338.62, which is only 85 per cent. of the amount claimed.

As the payment made in this claim was included in a cheque for \$34,000.00 given by the Province to cover August, September and October accounts, the overpayment can not be ascertained definitely.

In the claim for September 1932, totalling \$22,125.19, dated 24th October, 1932, I find the following items,-

Food,	\$10,606.95	
Fuel,	16.00	
Clothing,	8,190.63	
Shelter, Water & Light,	3,254.91	
Medical services,	<u>56.70</u>	\$22,125.19

The relief accounts for September were passed, as appears in the Minutes of Council, but no amount was specified.

In the item for "Food, \$10,606.95", are included vouchers given to the following Town employees for wages,

Pascal Martin,	-Foreman,	
Delorty Dignard,	Assistant	
John Lefleche,	Constable,	
Aime Cousson,	"	
Wilfred LeClair,	"	
Leon Gallipeau,	Fire-truck driver.	
Sam Bois,	Teamster,	
Oscar Loblanc,	"	
R. Gayin,	"	
Jerry Sevigny,	"	(in the name of Joseph Sevigny)
J. A. Fortin,	Special Work on Pump House.	

and others whose names the Treasurer could not state. He frankly admitted, in giving his evidence, that "this was being done right along".

Owing to the manner in which the records from which this item was prepared, were kept, it is not possible to ascertain what the correct amount of this item should be.

As to the item, "Clothing, \$8190.63", this is only one half of the total of orders issued, the balance being distributed between the October and November claims, in accordance with a resolution of Council, passed 7th October, 1932, the total being considered too high for one month.

In distributing clothing in this month, the same practice in vogue in August, 1932, was adopted, and although the total amount may have been expended, it was excessive, and from the records there is no way in which an estimate can

be made of the proper distribution of clothing, or the amount at which this item should have been presented.

In the item "Shelter, Water & Light, \$3254.91", is included Water & Light rates of \$575.66, which is an improper charge. The balance, \$2879.25, is the full amount of the rents listed, while of this, only \$2447.30 was actually paid to the landlords. This payment by the Government should therefore be fixed at eighty-five per cent. of \$2447.30, or \$2079.35.

In the claim for October, 1932, totalling \$18,803.87, dated 5th November, 1932, I find the following items,-

Food,	\$9801.98	
Fuel,	593.15	
Clothing,		
October,	\$ 374.59	
September,	<u>6155.68</u>	6530.27
Shelter, Water & Light,	1675.72	
Medical services,	<u>202.75</u>	\$18,803.87

The total relief accounts for October, 1932, were passed by the Council on 2nd November, 1932, at \$12,646.69.

In the item, "Food, \$9,801.98", is included relief vouchers given to the employees enumerated above in my reference to the claim for September.

The item, "Clothing, \$6530.27", is 75 per cent. of one-half of the clothing accounts passed 7th October, 1932, referred to on page 36, with an item of \$374.59 for October clothing accounts.

Relief orders totalling this amount were actually issued, but there is no record from which one can ascertain the extent to which these orders were proper or necessary.

In Item, "Shelter, Water & Light, \$1675.72", is included the sum of \$308.12 for Water & Light, which is not a proper charge, leaving \$1367.60 as the correct amount of rent.

This amount was actually paid to the landlords, marking the first instance in which the Town paid the landlords the total amount it received for rent.

It should be noted here that on the 19th September, 1932, an Order-in-Council was passed to take effect on 1st. October, 1932, with the following provision as to rents,-

10. "Shelter" includes:

- (a) Lodgings whether in hostels or otherwise.
- (b) Rent.
- (c) Water.
- (d) Light.

Provided however, that no payment for rent shall exceed monthly one-twelfth of the total to which the annual tax bill on the premises occupied, plus an additional sum of fifty per cent of such tax bill, amounts; and provided also that in no instance shall the cost of rent including water, exceed \$15.00 per month per family. Also provided that the monthly cost for light shall not exceed \$1.00 per family; and that the monthly maximum for rent, water, and light together shall not exceed \$16.00."

The introduction of this regulation was no doubt the cause of the reduction in the amount claimed for shelter in this and succeeding months, as compared with the same items claimed for preceding months.

In the claim for November 1932, totalling \$19,506.42, dated 20th December, 1932, passed by Council on 6th December, 1932, I find the following items,-

Food,		\$12,129.95	
Fuel,		715.98	
Clothing,			
November,	\$1615.98		
September,	<u>2034.97</u>	3,650.95	
Shelter, Rents, Water & Light,		1,867.76	
Medical services and supplies,		<u>1,141.78</u>	\$19,506.42

With reference to the item, "Food, \$12,129.95", no details or counter-slips are attached to vouchers and there

This amount was actually paid to the Government, making the
 five months in which the Government has received the total
 amount is received for rent.

It should be noted here that on the 1st of January,
 1933, an Order-in-Council was passed to take effect on Jan. 1st,
 1933, with the following provision as to water:

10. "Water-landings:
- (a) Landings whether in houses or otherwise.
 - (b) Water.
 - (c) Light.

Provided however, that no payment for rent
 shall exceed monthly one-twelfth of the total to
 which the annual tax bill on the premises occupied,
 plus an additional sum of fifty per cent of such tax
 bill, amounting and provided also that in no instance
 shall the cost of water landings exceed \$15.00
 per month per family. Also provided that the monthly
 cost for light shall not exceed \$1.00 per family; and
 that the monthly maximum for rent, water, and light
 together shall not exceed \$15.00.

The introduction of this regulation was on about
 the same of the regulation in the amount of rent for water
 in this and succeeding months, as compared with the same items
 claimed for preceding months.

In the case for November 1932, including

\$10,508.42, dated 20th December, 1932, passed by Council on 22
 December, 1932, I find the following items:-

Food,	\$12,121.35
Fuel,	715.00
Gasoline,	
November,	\$111.00
September,	\$284.97
	\$395.97
Water, water & light,	1,887.75
Medical services and supplies,	1,161.75
	\$30,509.07

This reference to the item "Food, \$12,121.35,"

no details of payment-also are attached to vouchers and their

is no way by which a proper scrutiny of this item can be made.

As to item, "Clothing, \$3650.95", part of this, viz., \$2034.97, has the apparent authorization of the resolution of 7th October, 1932, referred to in my remarks on the claims for September and October, 1932, and no further comment is necessary.

In the item, "Shelter, Water & Light, \$1867.76", is included \$247.66 for Water & Light, and \$1620.10 paid to the landlords to cover rent or credited on their taxes.

In the item, "Fuel, \$715.98", I find improperly charged, \$272.98 for wages for teamsters which should be deducted.

In the item "Medical services and supplies, \$1141.78", I find the following improper charges,-

Dentistry,	\$ 95.63	
Optical services,	2.00	
Hospital Accounts,	<u>473.75</u>	\$571.38

I also find that in the details, two items for September,

Dr. Paiment,	\$126.50
Dr. P. O. Coulombe,	453.00

were originally included, but deducted after the claim was prepared. The item therefore, should have been presented at \$570.40,-

	\$1141.78	
Less,	<u>571.38</u>	\$570.40

In the claim for December, 1932, \$21,216.20, dated 11th February, 1933, I find the following items,

Food,	\$12,312.36	
Clothing,	3,914.76	
Fuel,	2,191.33	
Medical services,	1,070.60	
Shelter,	<u>1,727.15</u>	\$21,216.20

in no way by which a proper accounting of this item can be made.
As to item, "Clothing, \$200.00", part of this
viz., \$200.00, has the apparent authorization of the President
on 7th October, 1933, referred to in my remarks on the
claim for September and October, 1933, and no further account
is necessary.

In the item, "Shelter, water & light, \$167.75",
is included \$84.66 for water & light, and \$183.10 paid to
the landlord for cover rent or credited on their taxes.
In the item, "Fuel, \$715.48", I find improperly
charged, \$275.38 for wages for teamsters which should be de-
ducted.

In the item "Medical services and supplies,
\$141.78", I find the following improper charges:-

Hospital accounts,	475.75	\$271.25
Optical services,	2.00	
Hospitality,	2.00	

I also find that in the details, two items for September,

Dr. Williams,	\$125.50
Dr. P. O. Corbin,	\$25.00

were originally included, but deducted after the claim was pre-
pared. The item therefore, should have been presented as

\$270.40.

Item,	<u>\$141.70</u>	\$141.70
	<u>\$77.38</u>	\$270.40

In the claim for December, 1933, \$21, \$12.50,
dated 11th February, 1933, I find the following items,

Shelter,	<u>\$1,775.15</u>	\$21, \$12.50
Medical services,	1,000.00	
Fuel,	4,121.75	
Clothing,	2,014.75	
Food,	\$12,112.75	

In the item, "Fuel, \$2191.33", is included a large number of items, for hauling wood, paid by relief vouchers in lieu of wages, but from the records no accurate estimate can be ascertained as to the correct amount of this item.

In the item, "Medical services, \$1070.60", I find an overcharge of \$15.00.

On 26th January, 1933, during the conduct of the investigation, the Clerk-Treasurer, at my request, prepared and presented a statement for December claim, as follows,-

Food,	\$12,334.66	
Fuel,	2,189.33	
Clothing,	3,914.76	
Shelter,	1,727.15	
Medical services,	<u>1,754.85</u>	\$21,920.75

He refused to sign this claim, but stated that the following deduction had been made,

T. Legault, (Food)	\$ 40.50	
H. A. Blanchard,	11.25	
Orphelinat d'Youville,	17.00	
T. Legault, (over-		
payment on September		
Account,	<u>112.38</u>	\$181.13.

It should be noted that when the accounts were passed by the Council and Finance Committee, these deductions totalling \$181.13, were not made, although the Finance Committee, through the Treasurer, must have had knowledge of them.

The relief accounts for December 1932, were passed by the Council on 9th January, 1933, as follows,-

Food,	\$12,375.16	
Fuel,	2,200.58	
Shelter,	1,760.49	
Clothing,	4,027.14	
Medical,	<u>1,771.85</u>	\$22,135.22

and "payment authorized to be made when money has been received from the Government."

In the detail statement upon which the items are based, I find that the item, "Fuel, \$2200.58", consists chiefly of wages paid for teamsters in form of relief vouchers for hauling wood.

In the item "Medical services, \$1754.85", passed at \$1771.85, the correct amount for proper charges for this item is \$1034.60.

From the study of these claims it becomes apparent that the Town, in each month, presented a claim that represented items for monies not spent at all; items for monies not properly chargeable to direct relief; items for obligations carelessly undertaken as a result of the indiscriminate issue of relief vouchers.

In practically every month these abuses resulted in payment to the Town, of an amount that was greater than the amount actually spent for direct relief. This surplus was used by the Town in defraying its regular current expenses.

The following summary is a record of a portion of the overpayments I found in the various months during which relief was paid,-

In the detail statement upon which the items are based, I find that the item, "Fuel, 1930.25", consists of wages paid for laborers in town of relief vouchers for handling wood.

In the item "Medical services, 2175.25", passed as 2175.25, the correct amount for proper charges for this item is 2135.40.

From the study of these items it becomes apparent that the town, in each month, presented a claim that represented of items for houses not spent at all; items for relief properly chargeable to direct relief; items for obligations carelessly undertaken as a result of the indifference of relief vouchers.

In practically every month these charges resulted in payment to the town, of an amount that was greater than the amount actually spent for direct relief. This surplus was used by the town in defraying its regular current expenses.

The following summary is a record of a portion of the overpayments I found in the various months during which relief was paid:-

<u>Year</u>	<u>Month</u>	<u>Province paid</u>	<u>Province should have paid</u>	<u>Over- payment.</u>
1931	January & February.	\$ 1083.71	\$ 155.09	\$ 928.62
"	March.	3531.83	2080.20	1451.63
"	April.	2508.00	1838.28	669.72
"	May.	4549.14	2924.25	1624.89
"	June.) See			
"	July.) note			
"	August.) below.			
"	September.	1406.39	947.43	458.96
"	October & November.	1807.31	1076.71	730.60
1931 1932	December, and January.	3488.09	2825.90	662.19
"	February.	5873.23	2994.65	2878.58
"	March.	4735.64	3391.64	1344.00
"	April.	5114.04	3292.08	1821.96
"	May.	4709.62	3017.35	1692.27
"	June.	5429.58	3953.03	1476.55
"	July.	<u>9432.67</u>	<u>6926.24</u>	<u>2506.43</u>
		\$53,665.25	\$35,422.85	\$18,242.40

Note: The agreement with the Town provided for relief to 31st. March, 1931, only, but the time was extended to 31st. of May, 1931, so that no claims were presented or payments made during June, July and August, 1931. The granting of relief was resumed on 1st. September, 1931.

R E M E M B E R S

The system under which relief rents were administered was one in which many abuses were practiced.

The intention was to furnish shelter to those only, who were in need, and on relief, but in practice rent was paid in cases where neither landlord nor tenant was in need or distress, with the result that a great deal more was spent on this account than was necessary or proper.

In all cases the Town received the benefit of re-

Year	Month	Province should have paid	Province paid	Over- payment.
1951	January & February	2,100.00	2,100.00	2,100.00
"	March	2,200.00	2,200.00	2,200.00
"	April	2,300.00	2,300.00	2,300.00
"	May	2,400.00	2,400.00	2,400.00
"	June	2,500.00	2,500.00	2,500.00
"	July	2,600.00	2,600.00	2,600.00
"	August	2,700.00	2,700.00	2,700.00
"	September	2,800.00	2,800.00	2,800.00
"	October & November	2,900.00	2,900.00	2,900.00
1952	December, and January	3,000.00	3,000.00	3,000.00
"	February	3,100.00	3,100.00	3,100.00
"	March	3,200.00	3,200.00	3,200.00
"	April	3,300.00	3,300.00	3,300.00
"	May	3,400.00	3,400.00	3,400.00
"	June	3,500.00	3,500.00	3,500.00
"	July	3,600.00	3,600.00	3,600.00
		207,400.00	207,400.00	207,400.00

Note: The agreement with the town provided for relief to
State, March, 1951, only, but the time was extended to May, 1951,
May, 1951, so that no claims were presented or payments made
during June, July and August, 1951. The granting of relief was
resumed on Sept. September, 1951.

REMARKS

The system under which relief rents were adminis-
tered was one in which many abuses were practiced.
The intention was to furnish shelter to those
only, who were in need, and on relief, but in practice rent was
paid in cases where neither landlord nor tenant was in need or
distress, with the result that a great deal more was spent on
this account than was necessary or proper.
In all cases the town received the benefit of re-

relief rents, in as much as the Town officials, in both of the years 1931 and 1932, retained all monies paid by the Government on this account, and applied it in payment of taxes due by either landlord or tenant.

In January 1931, rent to the extent of \$375.00 was allowed. Mr. Mageau, the then Mayor, called a public meeting and announced that rent could be secured as a relief measure; and that landlords would be paid the amount of rent remitted to the Town on this account.

In pursuance of this announcement, accounts for rent were submitted by landlords not entitled to relief rent, and the accounts submitted were far in excess of what was intended or proper.

From these accounts the rents of the various landlords were settled at what the Mayor thought a fair rental, and this formed the basis upon which all future rentals were calculated until the 1st. of July, 1932.

In preparing these accounts, mortgagees and vendors were treated as landlords, with their mortgagors and purchasers as tenants; parents were treated as landlords with sons, sons-in-law, daughters and daughters-in-law, as tenants; and in some cases, parents became the tenants of their children, while all living together.

In some cases, landlords applied for rent without the knowledge or consent of the tenant; as was done by A. A. Aubin, in collecting rent for W. L. Fortier (since appointed Clerk-Treasurer for the Town) as tenant, and by A. E. Aubin, as co-executor of the Estate of A. A. Aubin, in collecting rent for A. Holden, as tenant.

list rents, in as much as the Town officials, in both of the years 1931 and 1932, retained all monies paid by the tenants on this account, and applied it in payment of taxes and by other landlords or tenants.

In January 1931, rent to the extent of \$278.00 was allowed. Mr. Hagan, the then Mayor, called a public meeting and announced that rent could be secured on a relief basis; and that landlords would be paid the amount of rent withheld to the Town on this account.

In pursuance of this announcement, accounts for rent were submitted by landlords not entitled to relief rent, and the accounts submitted were for an excess of what was intended or proper.

From these accounts the rents of the various

landlords were settled at what the Mayor thought a fair rental and this formed the basis upon which all future rentals were calculated until the 1st of July, 1932.

In preparing these accounts, mortgages and vendors were treated as landlords, with their mortgages and purchases as tenants; parents were treated as landlords with sons, sons-in-law, daughters and daughters-in-law, as tenants; and in some cases, parents became the tenants of their children, while all living together.

In some cases, landlords applied for rent without the knowledge or consent of the tenant; as was done by A. A. Andin, in collecting rent for W. L. Forster (since appointed Clerk-Treasurer for the Town) as tenant, and by A. B. Andin, as co-receiver of the Estate of A. A. Andin, in collecting rent for A. Holden, as tenant.

In some cases, landlords collected rents from tenants when receiving rent from direct relief; and for two tenants when one only occupied the premises.

In some cases, rent was collected twice for the same premises, with different tenants; while in other cases, rent was collected for one person as tenant of two different landlords. One woman, Mrs. Alda Lafrance, frankly admitted that upon learning that her neighbors were receiving rent, she had a consultation with her family and the then Mayor, Mr. Marchildon, as a result of which she applied for and received relief rent.

The method employed in keeping the record of rent distribution was such, that no official could give any explanation of many of the items charged, and no proper estimate can be made of what was proper.

In dealing with land that had reverted to the Town for taxes, many improper practices were indulged in. The Tax-collector furnished the Treasurer with statements showing taxes due for such houses, called "Town houses", and the rents for such were included in the monthly claims for shelter presented to the Government.

Abuses became so prevalent in the administration of rent collections, that the Council, in an effort to correct them, passed the following resolutions,-

On the 18th July, 1932

No. 1 "That in the future the Relief Officer be authorized to issue orders for shelter for destitute tenants and that he be requested to get the landlords to sign a form giving certain information regarding the dwellings; and that he be instructed not to tolerate any abuses such as has been practiced by some landlords."

No. 4 "That the relief Officer be instructed not to issue any orders for shelter to newcomers to this Town."

From and after the passing of resolution No. 1 above referred to, landlords and tenants were required to sign a form called "Information re Dwelling Occupied by Destitute Tenant", a copy of this form is set forth in Schedule 6 hereto attached.

On the 4th of August, 1932, the Council passed the following resolutions,-

No. 6 "Moved by Blanchard, Seconded by Sevigny, That the Relief Officer be instructed that under no circumstances should he issue an order for shelter relief upon the application of a landlord, it being understood that the tenant, only upon his application, should receive such order."

No. 7 "Moved by Gallipeau, Seconded by Blanchard, That the property north part of Lot 25, and south part 26, West Ottawa, occupied at present by Mrs. Laplante, is owned by this municipality and that the Relief Department be instructed not to pay rent to Asa Gordon Administration."

No. 8 "Moved by Demers, Seconded by Sevigny, That J. A. Fortin be appointed agent to attend to all houses owned by the Town."

From and after the passing of these resolutions, claims for rent for these "Town houses" were submitted in the name of J. A. Fortin as landlord, or agent for a landlord. The proceeds of the rent paid on account of these houses was applied on taxes, water & light rates.

No. 9 "Moved by Jacques, Seconded by Sevigny, That the Treasurer be requested to secure a refund at once from

all landlords who received rent for properties from the Relief Department and where their rent had been paid by the tenant."

No definite action was taken in pursuance of these resolutions, and no record appears that any report was made by the Treasurer as a result of any enquiry.

Councillors Jacques and Blanchard did however, give me the names of three landlords who did indulge in some of the abuses, but could not state what remedy was applied. The names of these landlords are,-

S. P. Cornell,

E. H. Dumouchelle,

J. A. Rouleau.

who are alleged to have received rent from tenants while receiving relief rent.

It should be stated here that in many cases the terms of this form, Schedule 6, were violated by the landlords.

On the 4th of August, 1932, the Council passed a further resolution in the following words,-

No. 3 "Moved by Demers, Seconded by Jacques,

That in the future the Relief Department be instructed not to pay more rent to the landlords than on the following basis,-

Properties assessed below \$500. to produce, 12%

Properties \$500. and below \$1000. to produce, 10%

Properties \$1000. and below \$1500. " 8%

with the fixed expenditures such as taxes, water & Light rates and insurance, to be added to such proceeds mentioned above, and that under no circumstances should the sum of \$17.00 per month be exceeded for any rent of a destitute tenant.

On the 8th August, 1932, a further resolution was passed by Council, in the following words,-

No. 2 Moved by Villeneuve, Seconded by Demers, That the landlords be allowed the sum of \$1.00 per month for each destitute tenants, this to be allowed over and above the basis established by Motion on August 4th."

The basis inaugurated by these resolutions was adopted and used as a basis for administering the rents until 1st. October, 1932, when the Order-in-Council referred to at Page 38 of this report came into force, and was followed.

Below is a statement showing the amounts claimed for rent, the amount paid landlords, with the number of tenants and landlords for the years 1931 and 1932,-

<u>Year</u>	<u>Month</u>	<u>Rent Claimed</u>	<u>Rent paid Landlords</u>	<u>Number of Tenants</u>	<u>Number of Landlords</u>
1931	January,)				
	February,)	375.00		No Record	No Record
"	March	3672.00	\$2448.00	109	60
"	April	1414.00	942.67	107	60
"	May	1033.00	688.67	97	58
"	September	1050.00	1050.00	121	56
"	October,)				
	November,)	844.00	844.00	82	35
1931	December,)				
1932	January)	2505.00	2505.00	126	57
"	February,	2429.50	1618.23	162	78
"	March,	2388.00	1560.58	174	87
"	April,	2380.50	1563.04	182	93
"	May,	2484.00	1563.04	194	105
"	June,	2430.00	1473.66	198	106
"	July,	2537.00	2146.28	233	127
"	August,	2766.25	2338.62	262	129
"	September,	2879.25	2447.30	274	136
"	October,	1367.60	1367.60	243	124
"	November,	1620.10	1620.10	278	138
"	December,	1564.51	1564.51	280	133

\$35,739.71 \$27,741.30

Note. No shelter was furnished during June, July or August, 1931.

From the records contained in the Rent Book and Rent Sheets kept by the Town officials, I am unable to give any accurate statement of what rents were proper; and the evidence

submitted to me was so vague and evasive that I can make no definite findings.

I have, however, set out in Schedule 7, hereto attached, some of the irregularities shown in the records, in connection with the administration of the rents during the years 1931 and 1932.

The system of administering relief through a strong local committee, with a proper investigating officer, seems to be the logical one, but it can only be carried to a successful issue if and when the individual wakensto a proper sense of responsibility.

When it is generally learned and appreciated, that in the Province of Ontario one-half of the Municipal organizations, representing approximately one-quarter of the total population, are asking and receiving direct relief, the problem becomes so acute as to call for serious thought and more individual effort on the part of the public at large.

From my investigation it is abundantly clear, that the Governments have been more than generous in their treatment of those in distress in Sturgeon Falls. Those in charge of the administration of the Fund on the part of the Governments, have been humanely patient, and had those administering the relief on the part of the Town, been as keenly appreciative of their duty to themselves, their Town and their Country, as they have been in their desire to save the Town Treasury, proper and sufficient relief could have been supplied to all, with a much smaller outlay.

Fraud and misrepresentation was practiced as a means of obtaining relief orders, as well as the means of obtaining from the Governments, the amounts necessary each month

to redeem these orders, and I can not too strongly condemn, not only these practices, but those guilty of them.

The abject apathy on the part of the majority of those who should be vitally interested, and who will eventually be called upon to pay, furnishes the opportunity for the perpetration of these frauds, and unless active, intelligent co-operation on the part of all the thinking public is given the Governments, such practices will greatly increase the already heavy burden to such an extent as to challenge the resources of the Country.

In conclusion, I desire to express my appreciation for the able and valuable services given me by the Counsel appointed to assist the Commission, as well as the Inspectors and Investigators who so ably assisted both before and during the conduct of the investigation.

All which I respectfully submit,

March 7th, 1933.

J. H. Hall.

Schedule 1.

Ontario
Sub-agreement No. 48.

A G R E E M E N T

made the Seventeenth day of November, 1930.

B E T W E E N :-

The Lieutenant Governor in Council of the Province of Ontario, represented by the Minister of Public Works and Labour, hereinafter called "the Province"

OF THE FIRST PART,

and the Municipal Corporation of the Town of Sturgeon Falls, hereinafter called "the Corporation"

OF THE SECOND PART,

WHEREAS the Dominion of Canada and the Province have entered into an agreement to jointly provide certain funds for unemployment relief.

AND WHEREAS the Minister of Public Works and Labour has, by Order in Council approved by the Honourable the Lieutenant Governor on the 14th day of October, 1930, been authorized to enter into an agreement with any Municipality for the payment to such Municipality by the Province, of certain monies to assist in unemployment relief.

NOW THIS AGREEMENT WITNESSETH:

1. The Province will pay to the Corporation one-third of the expenditures of the Corporation for excess direct relief, in addition to one-third to be paid by the Dominion Government, commencing on 1st. October, 1930, and terminating on 31st. March 1931. Such excess relief will be ascertained each month by deducting from the amounts expended each month the amounts expended for the same purpose in the corresponding month in the previous year.



2. The Province will also pay to the Corporation twenty-five per cent of the cost of the public works and undertakings hereinafter set out, such works and undertakings being necessary to provide suitable work for the unemployed, in addition to twenty-five per cent of the said cost to be paid by the Dominion Government. Fifty per cent of the said cost is to be assumed and borne by the Corporation. Such public works and undertakings are as follows:

Relief Sewers \$90,000.00.

3. Statements of account for expenditures by the Corporation under the provisions of this agreement for direct relief, or for public works and undertakings, shall be rendered monthly in duplicate, accompanied by a certificate of the appropriate municipal authority that expenditures have been duly made in accordance with such statements.

4. The Corporation shall at any time furnish information, detailed or otherwise, required by the Province in connection with statements of account rendered by the Corporation.

5. (a) All mechanics, labourers, or other persons who perform labour in connection with the work contemplated by this agreement shall be paid such wages as are generally accepted as current from time to time during the continuance of the work for competent workmen in the district in which the work is being performed for the character or class of work in which they are respectively engaged, provided that wages shall in all cases be such as are fair and reasonable, and shall work such hours as are customary in the trade in the district where the work is carried on, provided that such working hours shall not exceed eight hours per day, unless for the protection of life and property, or for other cause shown to the satisfaction of the Minister of Labour for the Dominion of Canada longer hours

of service are required. The said Minister of Labour may at any time and from time to time determine for the purposes of this agreement, what are the current or fair and reasonable rates of wages, and may from time to time, rescind, revoke, amend or vary any such decision.

(b) With a view to the avoidance of any abuses which might arise from the subletting of contracts it shall be understood that subletting, other than such as may be customary in the trades concerned, is prohibited unless the approval of the Minister of Labour for the Dominion is obtained; subcontractors shall be bound in all cases to conform to these labour conditions, and the corporation shall be held responsible for strict adherence to the said labour conditions on the part of all contractors and subcontractors.

(c) All workmen employed upon the work comprehended in and to be executed pursuant to this agreement shall be residents of Canada, and as far as practicable of the locality in which the work is being performed, and in no case shall discrimination be made in the employment of any persons by reason of their political affiliation.

6. No payment will be made by the Province in respect of expenditures made by the corporation after 31st. March 1931, for direct relief or on account of the public works and undertakings hereinbefore set out.

7. No payment will be made by the Province in respect of any excess cost of any public works or undertakings over and above the amounts set out in this agreement.

IN WITNESS whereof the Minister of Public Works and Labour for Ontario has hereto set his hand and seal, and the head and clerk of the corporation have hereto set their hands and fixed the seal of the corporat-

ion, the day and year first above written.

Signed, sealed and
delivered in the pre-
sence of

Signed - E. S. Purvis.

Signed -

E. H. Dumouchelle.

(Seal of the Province)

Signed -

J. D. Monteith,

Minister of Public Works and
Labour for Ontario.

The Corporation of the Town
of Sturgeon Falls.

By

Signed - A.A. Aubins,
Mayor.

Signed -

A.E. Blagdon,
Clerk.

(Seal of the Corporation)

A G R E E M E N T

made the 13th day of November, 1931.

B E T W E E N :

The Government of the Province of Ontario,
represented by the Minister of Public Works and Labour,
hereinafter called "the Province"

OF THE FIRST PART,

And the Municipal Corporation of the TOWN OF STURGEON
FALLS, hereinafter called "the Corporation"

OF THE SECOND PART,

WHEREAS the Dominion of Canada and the
Province have entered into an agreement to jointly provide
certain funds for unemployment relief.

AND WHEREAS the Minister of Public Works
and Labour has, by Order in Council approved by the Hon-
ourable the Lieutenant Governor on the 10th day of Sept-
ember, 1931, been authorized to enter into an agreement
with any Municipality for the payment to such Municipality
by the Province, of certain monies to assist in unemployment
relief.

NOW THIS AGREEMENT WITNESSETH:

1. The province will pay to the Corporat-
ion, one-third of the expenditures of the Corporation for
direct relief, in addition to one-third to be paid by the
Dominion Government.

2. The Province will also pay to the Cor-
poration, forty percent. of the cost of public works and
undertakings hereinafter set out, such works and undertak-
ings being necessary to provide suitable work for the un-
employed, in addition to forty per cent. of the said cost
to be paid by the Dominion Government. Twenty per cent.

of the said cost is to be assumed and borne by the Corporation. Such public works and undertakings are as follows:

Street Paving, \$62,150.00 : Allowed, \$62,150.00

Provided however, that neither the Province nor the Dominion Government will pay any amount in excess of \$24,860.00 each.

3. Statements of account for expenditures by the Corporation under the provisions of this agreement for direct relief, or for public works and undertakings, shall be rendered monthly in duplicate, accompanied by a certificate of the appropriate municipal authority that expenditures have been duly made in accordance with such statements. No costs of administration, or for the purchase of equipment, shall be included in such accounts.

4. The Corporation shall at any time furnish such information as may be required by the Province in relation to statements of account rendered by the Corporation.

5. The Province may direct an inspection in connection with any matters for the relief of unemployment carried out pursuant to this agreement.

6. The expression "direct relief" in paragraphs 1, 3, 9 and 10, of this agreement, means food, clothing, fuel and shelter, or such payment in lieu thereof, as may be determined by the Corporation and approved by the Minister of Public Works and Labour for Ontario.

7. The maximum work day of eight hours shall prevail on works and undertakings carried on under this agreement, unless the modification of this requirement is previously agreed to by the Dominion Minister of Labour. Fair and reasonable rates of wages shall be paid by the

Corporation, but such rates shall not be in excess of the rates required to be paid by the Dominion Government for the character or class of work in the district. Only goods and materials of Canadian manufacture or production, if available, shall be used, and contracts shall be let only to bona-fide Canadian construction firms, established and operating in Canada prior to January 1st. 1931.

8. The Corporation agrees that all the public works and undertakings mentioned in paragraph two of this agreement will involve a minimum expenditure for labour of forty per cent. of the total cost of such works and undertakings, unless a modification of this requirement is previously agreed to by the Dominion Minister of Labour.

9. All persons employed upon the works or undertakings referred to in this agreement shall be residents of Ontario, and as far as practicable of the locality in which the work is being performed, and in no case shall discrimination be made or permitted in the employment of any British subjects by reason of their political affiliation, race or religious views.

10. No payment will be made by the Province in respect of expenditures made by the corporation after 31st March, 1932 for direct relief or on account of the public works and undertakings hereinbefore set out.

IN WITNESS whereof the Minister of Public Works and Labour for Ontario has hereunto set his hand and seal, and the head and clerk of the Corporation have hereunto set their hands and affixed the seal of the Corporation, the day and year first above written.

Signed, sealed and delivered
in the presence of

Signed - Jeanne d'Arc Renauld

(Province of Ontario Seal)

Signed - Ruby Nelson.

Signed - J. D. Monteith

Minister of Public Works
and Labour of Ontario

The Corporation of the
Town of Sturgeon Falls

by

Signed - H. Hagoan,
Mayor

Signed - A.E. Blagdon
Clerk.

(Town of Sturgeon Falls
Seal)

A G R E E M E N T

made the 1st. day of February, 1932.

B E T W E E N /-

The Government of the Province of Ontario, represented by the Minister of Public Works and Labour, hereinafter called "the Province"

and the Municipal Corporation of the TOWN OF STURGEON FALLS, hereinafter called "the Corporation"

OF THE FIRST PART

OF THE SECOND PART.

WHEREAS the Dominion of Canada and the Province have entered into an agreement to jointly provide certain funds for unemployment relief.

AND WHEREAS the Minister of Public Works and Labour has, by Order-in-Council approved by the Honourable the Lieutenant Governor on the day of 1931, been authorized to enter into an agreement with any Municipality for the payment to such Municipality by the Province, of certain monies to assist in unemployment relief.

NOW THIS AGREEMENT WITNESSETH:

1. The Province will pay to the Corporation, one-third of the expenditures of the Corporation for direct relief, in addition to one-third to be paid by the Dominion Government.

2. The Province will also pay to the Corporation forty per cent. of the cost of public works and undertakings hereinafter set out, such works and undertakings being necessary to provide suitable work for the unemployed, in addition to forty per cent. of the said cost to be paid by the Dominion Government. Twenty per cent. of the said cost is to be

assumed and borne by the Corporation. Such public works and undertakings are as follows:

SEWERS

\$20,000.00

Provided however, that neither the Province nor the Dominion Government will pay any amount in excess of \$8,000.00 each.

3. Statements of account for expenditure by the Corporation under the provisions of this agreement for direct relief, or for public works and undertakings, shall be rendered monthly in duplicate, accompanied by a certificate of the appropriate municipal authority that expenditures have been duly made in accordance with such statements. No costs of administration, or for the purchase of equipment, shall be included in such account.

4. The Corporation shall at any time furnish such information as may be required by the Province in relation to statements of account rendered by the Corporation.

5. The Province may direct an inspection in connection with any matters for the relief of unemployment carried out pursuant to this agreement.

6. The expression "direct relief" in paragraphs 1, 3, 9, and 10, of this agreement, means food, clothing, fuel and shelter, or such payment in lieu thereof, as may be determined by the Corporation and approved by the Minister of Public Works and Labour for Ontario.

7. The maximum work day of eight hours shall prevail on works and undertakings carried on under this agreement, unless the modification of this requirement is previously agreed to by the Dominion Minister of Labour. Fair and reasonable rates of wages shall be paid by the Corporation, but such rates shall not be in excess of the rates required to be paid by the Dominion Government for the character or class of work in the district. Only good and materials of Canadian manufacture or production, if available, shall be used, and contracts shall be let only to bona fide Canadian

construction firms, established and operating in Canada prior to January 1st. 1931.

8. The Corporation agrees that all the public works and undertakings mentioned in paragraph two of this agreement will involve a minimum expenditure for labour of forty per cent. of the total cost of such works and undertakings, unless a modification of this requirement is previously agreed to by the Dominion Minister of Labour.

9. All persons employed upon the works or undertakings referred to in this agreement shall be residents of Ontario, and as far as practicable of the locality in which the work is being performed, and in no case shall discrimination be made or permitted in the employment of any British subjects by reason of their political affiliation, race or religious views.

10. No payment will be made by the Province in respect of expenditures made by the corporation after 31st. March, 1932 for direct relief or on account of the public works and undertakings hereinbefore set out.

IN WITNESS whereof the Minister of Public Works and Labour for Ontario has hereunto set his hand and seal, and the head and clerk of the Corporation have hereunto set their hands and affixed the seal of the Corporation, the day and year first above written.

Signed, sealed and delivered
in the presence of

Signed - Ruby Nelson,

Signed -

B. Marchildon.

(Province of Ontario seal)

Signed -

J. D. Monteith,

Minister of Public Works for
Ontario.

The Corporation of the TOWN
of STURGEON FALLS.

By Signed -

J. P. Marchildon,

Mayor.

Signed -

A. G. Blagden,

Clerk.

(Town of Sturgeon Falls seal)

Partial List of persons who
received relief clothing, who
were not entitled to same,
prepared by Relief Officer.

Copy of Exhibit 11

<u>Page</u>	<u>Name</u>	<u>Amount</u>	<u>Remarks</u>
7	Harry Smith,	\$23.37	Was not on relief, at time, is now.
8	Gorman,	22.50	Not on relief.
8	D. Pruneau,	26.63	Do not know him.
12	Mrs. Pit Dubeau,	20.40	Not on relief, Mothera's Allowance \$40.00
12	Alph. Maingay,	33.60	Not on relief, was working in Cache Bay.
13	Edw. Fournier,	50.66	Not on relief, is now.
13	Laurent Rifou,	10.94	Not on relief.
14	Wm. Bunting,	48.93	Not on relief.
15	Wm. Dagg,	23.71	Not on relief, is now.
16	T. Valade,	9.25	Not on relief.
16	Mrs. B. Tincotte,	20.74	Not on relief, is now.
17	Jos. Lefleche, Sr.,	74.91	Not on relief.
17	Jos. Collins,	22.35	Do not know him.
18	R. Guitard,	8.80	Not known.
17	C. Lariviere,	12.40	Not on relief, getting Old Age Pension, \$20.00
19	Mde. Mveuve Belic,	45.77	Not on relief, reg. compensation \$55.00
20	John & Donald Conrad,	31.74	Not on relief, is now.
21	Albert Andrews,	71.35	Not on relief, has been on relief, working steady at time.
21	Sam Farrell,	28.79	Not on relief.
21	Rosario Seguin,	59.44	Not on relief.
23	John Fraser,	17.29	Not on relief, is now.
27	France Benoit, Sr.,	99.08	Not on relief, is now.

<u>Page.</u>	<u>Name</u>	<u>Amount</u>	<u>Remarks</u>
27	Art Tomilson,	\$79.34	Not on relief, is now, was working at the time.
27	S. Bisson,	12.32	Not on relief, Springer.
29	Sam Bois,	17.20	Not on relief, was later, is not now.
29	Marie Goulard,	24.73	Not on relief, rec. Mother's Allowance, \$45.00.
29	J. B. Clouthier,	8.75	Not on relief, is now
30	Art Maisoneuve,	40.85	Not on relief, working steady, C.P.P.
30	Wm. Gerard,	16.97	Not on relief.
31	Mrs. B. Charron,	53.28	Not on relief, rec. Mothers' Allowance, \$50.00
33	Roy Cockburn,	18.75	Not on relief, is now.
34	John Gallagher,	18.30	Not on relief, has applied for relief now.
34	Red Vannier,	52.47	Not on relief, Clerk for L. Rosenbaum.
36,	T. Primeau,	19.82	Not on relief, is now
38	Edw. Bandon,	55.51	Not on relief, rec. Old Age Pension.
40	Alph. Ferlatte,	92.78	Not on relief, rearing Pool room.
44	Sam Laboute,	34.71	Not on relief.
44	A. Lejine,	44.46	Not on relief.
46	A. Brule,	62.78	Not on relief.
46	Pit St. Denis,	10.80	Not on relief.
48	Wm. Murray,	13.53	Not on relief, is now, see page 50.
49	Jas. Bowland,	24.41	Not on relief, is now.
49	Gordon Evans,	22.08	Not on relief, is now.
50	Pierre Neault,	15.18	Not on relief.
50	Jas. Vaughs,	13.01	Not on relief, working steady, Watchman Abitibi Power.
51	Jack,	13.51	Not on relief.
55	D. Ledouceur,	68.08	Not on relief, rec. Mothers' Allowance, \$30.00.

Page.	Name	Amount	Remarks
27	Art Tomlinson	275.24	Not on relief, in new, was working at the time.
27	W. E. Simon	12.22	Not on relief, Springer.
28	Sam Bole	17.50	Not on relief, was later, in new.
29	Marie Gouillard	24.75	Not on relief, was Mother's Allowance, 245.00.
29	J. H. Cloutier	2.75	Not on relief, in new.
30	Art Makonnen	40.00	Not on relief, was- ing already, 2.7.7.
30	Mr. Gerard	10.27	Not on relief.
31	Mr. H. G. Maxon	22.22	Not on relief, was Mother's Allowance, 220.00.
32	Ray Gosselin	12.75	Not on relief, in new.
34	John Gallagher	12.50	Not on relief, was applied for relief new.
34	Bob Vassier	22.27	Not on relief, Clerk for J. Makonnen.
35	F. Y. Simon	12.00	Not on relief, in new.
36	Edw. Bouchon	22.21	Not on relief, was. Old Age Pension.
40	Alph. Favalte	22.75	Not on relief, was in Pool room.
41	Sam Labrosse	24.71	Not on relief.
44	A. Laflamme	44.40	Not on relief.
45	A. Brulin	22.75	Not on relief.
46	Fit St. Denis	10.20	Not on relief.
48	Mr. Henry	12.22	Not on relief, in new, was page 20.
49	Jan. Boudreau	24.41	Not on relief, in new.
49	Gordon Evans	22.00	Not on relief, in new.
50	Marie Hamill	12.12	Not on relief.
50	Jan. Vauque	12.02	Not on relief, working already, Father's Allowance.
51	Jack	12.21	Not on relief.
52	E. Lehoucq	22.00	Not on relief, was Mother's Allowance, 220.00.



<u>Page</u>	<u>Name</u>	<u>Amount</u>	<u>Remarks</u>
55	O. Moulette,	\$ 36.03	Not on relief, Unknown
56	Eva Gallipeau,	12.76	Not on relief.
59	Geo. Casselman,	41.18	Not on relief, Old Age Pension, \$30.00
60	J.B. Charpentier,	61.29	Not on relief, is now
61	Arnold Moore,	12.99	Not on relief.
62	Michele Levesque,	6.59	Unknown.
63	Jerky Sevigny,	11.45	Not on relief.
64	Maude Stillar,	14.95	Not on relief.
64	C. Bergeron,	6.95	Not on relief.
65	Harry Dagg,	60.23	Not on relief, was on Road working.
72	W. Leclair,	8.40	Unknown.
77	Wm. Cote,	54.00	Not on relief, is now
80	N. Genereux	38.49	Not on relief, is now
81	Jan. Ryan,	39.44	Was working steadily Ab-tibi Power, on relief now.
82	Albert Ferris,	26.15	do.
89	T. Senecal,	25.30	Not on relief.
112	D. Forget	46.93	Not on relief, is now
114	H. Bourassa,	38.94	Not on relief, is now
115	Walter Ferris,	7.20	Not on relief, is now
118	H. Binette,	22.65	Not on relief, is now
119	M. Lavoix	4.75	Not on relief, Grocery
120	D. Renaud,	48.56	Not on relief, Ryanger
121	E. Kidd,	30.43	Not on relief, is now
125	Mde. J. Gregnon,	8.07	Not on relief, unknown
126	Jos. Robert,	8.85	Not on relief, Mothers' Allowance, \$45.00
129	Albert Lamarie,	21.25	Not on relief, is now
130	P. Martin,	8.54	Not on relief, Town Foreman.
135	E. Grandmaison,	33.25	Not on relief, is now
144	Moise Fortin,	6.25	Not on relief, Unknown
150	J. A. Paiment,	101.50	Not on relief.
152	Jos. Lachapelle,	15.93	Not on relief, unknown

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<u>Page</u>	<u>Name</u>	<u>Amount</u>	<u>Remarks</u>
153	Rene Villeneuve,	\$ 17.23	Not on relief, Springer
162	A. Couture,	16.45	Not on relief.
163	T. St. Jean,	12.25	Unknown.
166	Alex Racette,	14.79	Not on relief, is now.
166	Frank Laframboise,	55.50	Not on relief.
168	John St. Michel,	35.41	Not on relief, working steady.
174	Jas. O'Neil,	7.65	Not on relief, is now.
177	A. J. Lafansee,	8.15	Not on relief, is now.
178	Frank Champagne,	52.03	Not on relief, See Page 162.
179	Rene Coupil,	9.34	Not on relief, unknown
181	Aurel Leblanc,	31.86	Not on relief, Springer.
183	W. Clark,	27.61	Not on relief, unknown
185	C. Shank,	7.35	Not on relief, unknown
186	Arthur St. Onge,	18.76	Not on relief.
188	Jos. Deschesne,	71.55	Not on relief, is now, was working.
189	Ed. Courchesne,	43.08	Not on relief, is now.
190	T. E. Coughlin,	44.72	Not on relief, is now.
201	F. St. Louis,	20.59	Not on relief, rec. Old Age Pension.
202	A. Guillerier,	10.24	Not on relief, unknown
202	H. Leblanc,	100.63	Not on relief, is now.
203	J. Loyer,	42.31	Not on relief.
203	T. Gingras,	23.32	Not on relief, Unknown
205	Mde. Phillion,	11.76	Not on relief, rec. Old Age Pension.
209	Ernest Berre	12.75	Not on relief, Unknown
210	M. Prevost,	24.41	Not on relief, unknown
213	Doris Legault,	22.08	Not on relief, is now.
216	H. Bergeron,	8.99	Not on relief, unknown
219	M. Beliveau,	15.40	Not on relief, unknown
221	Octave Legault,	21.48	Not on relief, is now.
226	Alexie Dismont,	10.31	Not on relief, unknown

<u>Page</u>	<u>Name</u>	<u>Amount</u>	<u>Remarks</u>
228	C. E. Clark,	\$ 31.83	Not on relief, is now, was working.
229	Louis Clement,	31.69	Not on relief, unknown
230	Eng. Seguin,	11.72	Not on relief, unknown
231	A. Martel,	40.14	Not on relief, is now, was working.
233	F. Charles,	54.86	Not on relief.
262	Emery Piche,	8.33	Not on relief.
263	Victor Belanger,	99.90	Not on relief.
265	Mde. Desbiens,	10.95	Not on relief, is now.
269	B. Charles,	33.35	Not on relief, unknown
270	O. Quenneville,	44.60	Not on relief.
274	R. Plouffe,	50.10	Not on relief, Clerk for Michaud Bros.
276	Stanley Clarke,	16.49	Not on relief.
67	Mrs. A. Seguin,	126.30	Not on relief, Jos. Serre's wife.

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A partial list of some
who fraudulently received relief.

Alphonse Ferlatte

A barber, also proprietor of a pool-room; sells cigars, tobaccos, pipes, etc.; employed one man in the barber business up to December 1st. 1932. Has seven pool tables, a small stock of tobaccos. Owns building in part of which he carried on his business; receives \$27.70 per month for remainder. Owns his dwelling house. Credit balance in bank in September, 1932, of \$420.00. Bank account is quite active. Business property purchased for \$4000. Mortgaged for \$2200. Dwelling worth, on his own statement, \$1500., mortgaged for \$500. In September 1932, received on relief order, clothing to the value of \$92.78, after repeated application to Councillor Sevigny and Mayor Marchildon.

Mrs. Jos. Serre

Entered as A. Seguin in Clothing Book; is the wife of Jos. Serre, not on relief; a sister of wife of Councillor Sevigny. Application made by her to Sevigny who issued order for clothing to the value of \$126.00.

Jos. A. Paiment

Lumber yard, warehouse, builders' supplies. -not on relief. Received relief order for clothing in September, 1932, amount to \$101.30, as shown by Clothing Book.

Harris Leblanc

Owns double tenement property, half of which he occupies. Rents the other. Has received in rents from relief, \$166.09, most of which has been applied on his taxes. Received relief orders for clothing in September 1932, amounting to \$100.63. This man also drew other relief. He had a credit bank balance in September 1932, of \$95.63.

Mrs. Alexina Guillerier

This woman got clothing for her grand-daughter who lives with her. Received relief order for clothing in August, 1932, for \$10.24. She had a credit bank balance of \$260.76, \$200.00 of which she stated belonged to her grand-daughter. She stated that had it not been that Councillor Sevigny made public a statement that all the school children were to be outfitted for the opening of school, she would not have applied for anything under relief.

Isidore Marlean

This man, in a statement submitted, showed assets amounting to \$7827.12. In August he received order for clothing amount to \$14.23. He drew relief from September 1932 to January 1933. In the months of October, November and December, 1932, and January, 1933, he received,

Food,	\$113.60	
Clothing,	23.20	
Shelter,	8.37	\$145.17

exclusive of the clothing, food and shelter for September, 1932.

L. R. Vannier

This man is a clerk in the employ of a merchant, (Rosenbaum) at a salary of \$15.00 per week. He is a tenant of his mother, and received relief rent from September, 1931, to September, 1932, amounting to \$96.31. In August, 1932, received a relief order for clothing to the value of \$52.47.

Sam. Farrell

This man received in August and September, 1932, three relief orders for clothing, amounting to \$28.79. In evidence, he stated that he had a bank account of between \$1700. and \$1800. These orders were got by his daughter, a girl of 11 years of age, while he was away from home, nevertheless his wife filled in the list of clothing required and obtained same. Mrs. Farrell offered restitution.

J. B. Clouthier

This man has been receiving relief since October, 1932. On the 20th day of October, 1932, had a bank balance in the Banque Canadienne Nationale, of \$1021.34. On the 24th day of November, 1932, he drew out \$1020.34, and on the same day signed a statement of his affairs required by the relief officer, stating that he had no money in a bank.

Edward Fournier

A Carpenter, owning property. Was paid in relief vouchers for 20 days work done at the Town Hall. Is on relief since August, 1932. Now receiving \$7.10 per week for food. Received relief order for clothing amounting to \$50.00 in August and September, 1932. Has a credit balance in the bank of \$1525.00. In his evidence he stated "Everybody was coming and Demers advised me to come."

J. O. Quenneville

Relief Officer, Township of Springer. Auditor for the Town of Sturgeon Falls, for 1932, salary of \$400.00. In 1932 received \$60.00 for extra work for the Town. Rent was paid by relief from October, 1931 to September, 1932. In September got relief order for clothing to the value of \$44.60. Also received relief orders for \$75.00 worth of provisions.

Edore Plouffe

Works at Michaud Bros. General Store. Wages \$79. per month, reduced in February, 1933, to \$75. In Sept. 1932, received relief order for clothing to the value of \$53.10. He is not on relief. He stated he talked it over with his wife, "that the children needed dresses and if she could get it alright. If not, we could get along without." Order given by Councillor Demers. "He knew I was working for Michaud Bros. I have been working there for two years."

Eva Gallipeau

Now Mrs. Eva McNally, married 22nd November, 1932. This woman stated she saw Councillor Villeneuve, who

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told her he would try and get something for her. Villeneuve later on brought her a relief order and she obtained clothing to the amount of \$12.76. At the time she had to her credit in the bank in a joint account with her father, Napoleon Gallipeau, \$118.00. This money represented the sum of \$115. sent to her by her husband, and \$3. of her own money which she placed in the bank to the joint credit.

Forest Dagg

On relief since 1st. December, 1932, owns a house which he values at \$600. or \$700. Cost him \$1000. In May, 1932, bought a farm for \$800., paid \$400., balance on mortgage on house and farm. Owns a truck and a team. Sold gravel to Town amounting to \$172.00. Employed drawing wood for the Town at \$2.00 per load during January, 1933; received for hauling wood, \$60.00. At same time was drawing \$3.35 per week for food relief.

Rosario Seguin

Shoemaker. Owns property, part of which is rented at a rental of \$7.00 per month. He received clothing orders to the amount of \$59.44. This man had in the bank on the 25th January, 1933, \$506.83 to his credit. There are also four trust accounts in his name, numbered 1, 2, 3 and 4, with credit balances \$122.80; \$90.88; \$80.48 and \$54.68, respectively. It was stated in evidence that these accounts represented deposits made periodically for Seguin's infant children.

Arthur Mainoneuve

Steadily employed as Section-man, on the Canadian Pacific Railway. Two clothing orders amounting to \$27.17, were obtained by his wife.

Wm. J. Murray

Up to 1st. November, 1932, had steady work at .38¢ per hour, 6 hours per day. Owns two houses, no encumbrances. He stated these houses are worth \$2000. He obtained relief clothing order for \$13.50 in September 1932. Has three sons, 12, 24 and 37 years old, respectively. Has been receiving rent from Government for one of his houses. Is now getting food orders for \$5. per week and clothing order for \$8. per week. Has a bank balance of \$180.00.

James O'Neil

On relief since 3rd week in October, 1932; owns his own house free from encumbrance, also a house in the Township of Springer. Is drawing \$34.80 per month on relief. On 27th January had \$368.22 in the bank. This man offered restitution.

Pierre Neault

Lighthouse keeper at \$20. per month. This man stated he did not need relief and did not know his wife got relief orders until he was asked to give evidence before the Commission. These orders amount to \$15.18 as shown by the Clothing Book. Mrs. Neault however, states one of the orders was not obtained by her. She also stated she followed the rest, went into Sevigny's house, asked for the order and got it. Mrs. Neault's sister, Mrs. Ferguson, and Mrs. Manette, Mrs. Ferguson's daughter, went with Mrs. Neault and each obtained orders. This man had \$400. to his credit in the bank.

Theo. Gingras

Resides in the Township of Springer, and on relief there. His wife obtained an order for clothing from Councillor Sevigny, amounting to \$23.32. He is living on a 60 acre farm owned by his father, who resides one and half miles away from him, on a 100 acre farm. Both the farms are well equipped with machinery and well-stocked.

Mrs. D. Ledouceur

This woman is not on relief. She is receiving the Old Age Pension, \$30. monthly. She received relief orders for clothing amounting to \$68.08, as shown by the evidence of Relief Officer Cote.

Mrs. B. Chanon

This woman is not on relief. She is receiving Mother's Allowance, \$50. monthly. She received relief orders for clothing amounting to \$53.38, as shown by the evidence of Relief Officer Cote.

George Casselman

This man is not on relief. He receives Old Age Pension, \$30. monthly. He received in relief orders for clothing, amounting to \$41.18, as shown by the evidence of Relief Officer Cote.

John St. Michael

This man was not on relief. He is working steadily. Received relief clothing order for \$35.41, as shown by the evidence of Relief Officer Cote.

F. St. Louis

This man is not on relief. He is drawing Old Age Pension. Received in relief, clothing orders amounting to \$20.49, as shown by the evidence of Relief Officer Cote.

Mde. Philion

This woman is not on relief. She is drawing Old Age Pension. Received relief order for clothing for \$11.76, as shown by evidence of Relief Officer Cote.

Mrs. Pit Dubeau

This woman is not on relief. She is drawing Mothers' Allowance, \$40. per month. She received relief order for clothing amounting to \$20.40, as shown by the evidence of Relief Officer Cote.

Mrs. Jos. Robert

This woman is not on relief. She is drawing Mothers' Allowance, amounting to \$45. per month. She received relief order for clothing amounting to \$8.85, as shown by the evidence of Relief Officer Cote.

G. Lariviere

This man not on relief. He is drawing an Old Age Pension of \$20. per month. He received clothing to the amount of \$12.40.

Thos. Dierkes

Resides in the Township of Huron, and is
 a farmer. His wife obtained an order for alimony from
 the Court at Huron, amounting to \$25.00. He is living on a
 60 acre farm owned by his father, who resides on the same
 farm with him, on a 100 acre farm. When the farm was
 well equipped with machinery and well-stocked.

Mrs. L. Edmonson

This woman is not on relief. She is receiving
 the Old Age Pension, \$30.00 monthly. She received relief orders
 for clothing amounting to \$28.00, as shown by the evidence of
 Relief Officer Goss.

Mrs. S. Gorman

This woman is not on relief. She is receiving
 Mother's Allowance, \$50.00 monthly. She received relief orders
 for clothing amounting to \$28.50, as shown by the evidence of
 Relief Officer Goss.

George Ganselman

This man is not on relief. He receives Old Age
 Pension, \$20.00 monthly. He received relief orders for
 clothing amounting to \$21.18, as shown by the evidence of
 Relief Officer Goss.

John G. H. Goss

This man was not on relief. He is working as a
 day laborer. He received relief orders for \$20.41, as shown by
 the evidence of Relief Officer Goss.

H. H. Lewis

This man is not on relief. He is drawing Old
 Age Pension. Received relief orders amounting to
 \$20.42, as shown by the evidence of Relief Officer Goss.

Mrs. G. Miller

This woman is not on relief. She is drawing Old
 Age Pension. Received relief orders for clothing for \$21.70,
 as shown by evidence of Relief Officer Goss.

Mrs. M. J. Johnson

This woman is not on relief. She is drawing
 Mother's Allowance, \$40.00 per month. She received relief orders
 for clothing amounting to \$20.40, as shown by the evidence of
 Relief Officer Goss.

Mrs. J. J. Robert

This woman is not on relief. She is drawing
 Mother's Allowance, amounting to \$45.00 per month. She received
 relief orders for clothing amounting to \$24.50, as shown by
 the evidence of Relief Officer Goss.

H. J. Roberts

This man is not on relief. He is drawing an Old
 Age Pension of \$20.00 per month. He received clothing for the
 amount of \$12.40.

Mde. M'veuve Belic

This woman is not on relief, received compensation of \$35. monthly. She received clothing to the amount of \$45.77.

S. Bisson

This man does not reside in Sturgeon Falls. Resides in Township of Springer. He received clothing amounting to \$12.32.

Marie Goulard

This woman is not on relief. She is receiving Mothers' Allowance, \$45. monthly. She received clothing to the amount of \$24.73.

E. Baudon

This man is not on relief, is drawing Old Age Pension. Received clothing to the amount of \$55.51.

Gordon Evans

Wood dealer. This man has eight horses and was employed by the Town hauling wood and gravel. He made \$60. per week for one or one and one-half months. He has been on relief since about the middle of November, 1932, and up to the 1st. February, 1933, he had received 13 or 14 orders for \$7.70 each for food, also received clothing order amounting to \$11. In December, 1932, he received \$153.00 for hauling for the Town. This man stated that if the officers of the Town would give orders for wood and allow the parties to deal with whoever they wished, he would not ask for relief. He received relief order for clothing amounting to \$22.08 in September, 1932.

James Ryan

This man is now on relief. In September, 1932, he was working steady for the Abitibi Power and Paper Co. Ltd. In September, 1932, he received relief orders for clothing amounting to \$39.44.

Albert Ferris

This man is now on relief. In September, 1932, he was working steady for the Abitibi Power and Paper Co. Ltd. In September, 1932, he received relief orders for clothing amounting to \$26.15.

D. Rinaud

This man does not reside in Sturgeon Falls, resides in the Township of Springer. He received relief order for clothing amounting to \$48.56, in September, 1932.

P. Martin

This man is employed by the Town as Foreman, receiving 40¢ per hour, eight hours per day. He received order for clothing in August, 1932, amounting to \$8.54.

Rene Villeneuve

This man does not reside in Sturgeon Falls.

Resides in the Township of Springer. In September, 1932, he received a relief order for clothing amounting to \$17.23.

Aurel Leblanc

This man resides in the Township of Springer. Not a resident of Sturgeon Falls. In August, 1932, he received a clothing relief order amounting to \$31.46.

James Vaughn

This man is not on relief. Has steady work as watchman with the Abitibi Power & Paper Co. Ltd. He received relief clothing order amounting to \$13.01.

Alph. Maingay

Was never on relief. Works at Cache Bay. In August and September, 1932, he received relief clothing orders amounting to \$33.60.

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Schedule 6INFORMATION RE DWELLING OCCUPIED BY DESTITUTE
TENANT.

No _____

Date _____ 193

Owner _____

Tenant _____

Lot No. _____

Street _____

Size of Building. _____

No of Rooms _____

Water Rate \$ _____

Electricity _____

Assessed Value, \$ _____

Yearly Taxes \$ _____

Monthly Rent, \$ _____

To include Water Rates
and Electricity.

I hereby certify that I am the registered owner or
administrator of the above described property.

AGREEMENT

I hereby agree to rent the said dwelling to the above
named tenant at the mentioned monthly rental on condition that
the said Tenant pay me the said rental or else produce to me
at my usual place of business or abode or by mail a proper
order drawn on the Department of Direct Relief of the Town of
Sturgeon Falls and issued by the Relief Officer, covering such
rental.

It is further agreed that I will accept in full payment
of the above mentioned Shelter or Rent Orders 85% of their
face values and that I will not attempt to collect the remain-
ing 15% from the tenant.

It is finally agreed that the proceeds of Rents may be
applied for the purpose of liquidating any liabilities which I
might have towards the Town of Sturgeon Falls.

Relief Officer_____
Owner_____
Tenant.

SCHEDULE 7Showing some irregularities in the Administration of Rent.

James Davidson received \$24.00 net, relief rent for Joseph Lefleur, as tenant, for March, April and May, 1932; and for same months Achille Michaud received \$24.00 net, relief rent for this tenant. This was an overpayment to James Davidson, of \$24.00

Polycarpe Turpin received \$5.33 net, relief rent, for B. Costello, as tenant, for April, 1932; while for the same month Gille Valliant received relief rent for this tenant amounting to \$6.67. an improper payment to Turpin of, 5.33

A. Z. Aubin received from Michael Gull, as tenant, rent for the month of December, 1931, and for the same month received relief rent. For the month of April, 1932, he received an amount equal to two months rent, an overpayment of, 10.00

A. Z. Aubin, as administrator of Estate of A. A. Aubin, received relief rents from December, 1931 to June 1932, for A. Holden, a tenant, not on relief, and without his consent or knowledge, amounting to, 80.00

Napoleon Rivet appears as a tenant of Mrs. Jos. Desgroseilliers, for the month of May, 1932, at \$8.00 per month, and also as a tenant of Jos. Rivet for the same month, at the same rental. This is an overpayment to Jos. Rivet of, 8.00

H. A. Blanchard was credited with rent for two tenants, Korrigan Telego, and Osias Gauthier, although he states he had only one tenant at any time. This was therefore an apparent overpayment to him of two-thirds of \$60.00, . . . 45.00

E. H. Dumouchelle was credited with two months rent at \$10. per month, for March and April, 1932, with Ad. Goudreau as tenant, although he states he does not know the man.

Only two-thirds of \$20. was credited to his account, \$16.67

E. H. Dumouchelle, as mortgagee of property of Palma Schuyer, received relief rent, for period September 1932, to December 1932, the sum of, 20.40

E. H. Dumouchelle, as mortgagee of property of James Gardiner, received relief rent for period February 1932, to December, 1932, the sum of 106.76

E. H. Dumouchelle, as mortgagee of property of Albert Ferris, received as rent for period August 1932, to December 1932, the sum of 58.90

Achille Michaud received rent at \$8.00 per month gross, for March and April, 1932, for Jos. Deschesne, as tenant; and for same months received \$6.00 per month for Jos. Lefleur, as tenant, who was actually in possession of the same premises. This was an improper payment to Achille Michaud, of two-thirds of \$76.00, 10.67

Achille Michaud, received by mistake, \$6.67 as rent due by D. Ladouceur to Etienne Michaud, for March, 1932, which was also paid to Etienne Michaud, 6.67

Silas P. Cornell, as Vendor of premises occupied by Thomas Duffy, as Purchaser, received relief rent, with Duffy as tenant, for the period from April 1931 to December 1932, 98.06

Silas P. Cornell, as Vendor of premises occupied by F. Ricard, as Purchaser, received relief rent for period April 1931, to December, 1932, the sum of,

\$108.05

During this period, Ricard, a carpenter, did work to the value of \$300. for Cornell.

S. P. Cornell received \$16.67 relief rent for May and June, 1932, with Lefleur as tenant, and \$16.67 for same premises for same period with Hy. Bernatchez, as tenant, a duplication in the payment of,

16.67

Mrs. Eloise Lacourcier (Lacoursiere) never had more than one tenant but received rent for months July, August and September, 1932, from the following tenants,

F. Bellefeuille,
H. Carriere.
Doreen Lacourciere, (cousin)

She received \$41.65, but was entitled to \$17.85 only, making an over-payment of,

23.80

She states this was done "to make up on her taxes".

Mrs. Alice Senecal received relief rent on account J. O. Quennville, Town Auditor, as tenant, for period February 1932 to September 1932, totalling,

81.81

Arthur Quennville received relief rent on account of his stepmother, Albina Quennville, as tenant, for period September 1931, to September, 1932, the sum of,

136.69

This woman was not on relief nor in distress, but this rent was collected to cover taxes.

Mrs. Analda Lafrance received in February, 1932, \$60.00 relief rent for two tenants, when

when the premises were occupied by one tenant only.

This was an overpayment of, \$ 30.00

In April, 1932, she received \$20.00 relief rent of which \$10.00 was rent for a tenant who was not in the premises at the time, an overpayment of,

10.00

Mrs. Jos. Desgroseilliers received \$20.00 relief rent for December, 1931, and January 1932, for tenant F. Bellefeuille; relief rent for same premises for D. Guindon, for same months, an overpayment of,

30.00

Mrs. Jos. Desgroseilliers received \$8.00 relief rent for March 1932, for tenant Paul Lemarre, while for same period she received \$8.00 relief rent for tenant A. Mayer, for same premises, -an overpayment of,

8.00

Benoit Michaud received \$16.00 relief rent for premises for June 1932, vacated by Felix Antille, in May 1932, -an overpayment of,

16.00

Z. Mageau, admitted receiving rent from tenants in excess of relief rent, to the extent of,

20.00

L. R. Vannier, while steadily employed received relief rent from September 1931 to September, 1932, totalling,

96.61

Mrs. Jos. Vachon received relief rent for tenant Jos. Lefleche Jr., for May and June, 1932, after Lefleche had vacated the premises. Lefleche stated he was not on relief at any time while a tenant of this woman, although she received the following rents,



March,	\$20.00 net,	
April,	20.00 net,	
May,	6.67 net,	
June,	<u>6.67</u> net	\$53.34

. . . .

Schedule 8.Town Officials for 1931

Mayor,	Z. Mageau,
Clerk-Treasurer,	A. E. Blagdon,
Taxcollector,	B. Marchildon,
Assessor,	J. A. Fortin,
Auditor,	A. R. Hensman,

Councillors

J. F. Demers,
 Oscar Gallipeau,
 M. Glynn,
 W. Dompierre,
 Jos. Sevigny,
 Napoleon Villeneuve,

Finance Committee

W. Dompierre, Chairman,
 Oscar Gallipeau,
 Jos. Sevigny.

Charity Committee

M. Glynn, Chairman,
 J. F. Demers,
 Oscar Gallipeau,

Relief Distributor

to	
September, 1931.	J. B. Nadon,

Relief Officer

after	
September	J. F. Cote.

MEMBERS

June 1st, 1900

Mayor,	J. P. Marshfield.
Clerk-Treasurer,	L. B. Rogers, to 17th June, 1900.
Clerk-Treasurer, Provisional,	James D'Arcy Randall.
For the year of 1900.	
Assistant Clerk-Treasurer,	W. L. Fortier.
Tax-collector,	Miss L. Shank.
Assistant Tax-Collector,	Miss M. Marshfield.
Assessor,	James D'Arcy Randall.
Auditor,	J. A. Fortin.
	J. B. Greenough.

Ward 1

MEMBERS

W. A. Blanchard.
J. B. Rogers.
Oscar Gallipien.
John Rogers.
Joseph Rogers.
Napoleon Villeneuve.

Ward 2

J. A. Fortin, Chairman.
J. B. Rogers.
James D'Arcy.

Ward 3

James D'Arcy.
Oscar Gallipien.
J. B. Rogers.

Ward 4

W. L. Fortier.

Schedule 9.Town Officials for 1932

Mayor,	J. P. Marchildon,
Clerk-Treasurer,	A. E. Blagdon, to 17th June, 1932.
Clerk-Treasurer, Pro-tem,	Jeanne D'Arc Renauld,
" " , for bal- ance of year,	W. L. Fortier,
Assistant Clerk-Treasurer,	Miss L. Shank,
Tax-collector,	Miss B. Marchildon,
Assistant Tax-Collector,	Jeanne D'Arc Renauld,
Assessor,	J. A. Fortin,
Auditor,	J. O. Quenneville,

. . . .

Councillors.

H. A. Blanchard,
J. F. Demers,
Oscar Gallipeau,
John Jacques,
Joseph Sevigny,
Napoleon Villeneuve.

Finance Committee

H. A. Blanchard, Chairman,
J. F. Demers,
Joseph Sevigny.

Relief Committee

Joseph Sevigny,
Oscar Gallipeau,
J. F. Demers,

Relief Officer

J. F. Cote.



